

**Andrew Hall**

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**From:** "Katherine Price" <Katherine.Price@ico.gsi.gov.uk>  
**To:** <andrew.hall2@btconnect.com>  
**Sent:** 05 February 2009 14:47  
**Subject:** Re: complaint against the Patent Office

Dear Mr Hall

Further to our conversation earlier, I have now had chance to speak to a colleague in our Investigations team. I asked him about our procedures for handling allegations that a public authority has deliberately destroyed or concealed requested information contrary to section 77 of the Freedom of Information Act (FOIA).

He confirmed that we would only investigate your allegations on receipt of a formal, written complaint. A complaint file was created for your case previously, when you spoke to Jo Stones, but this was closed because no formal written complaint was received. The reference number for this case is **FS50206398**.

I would therefore recommend that you include all your complaints (including the section 77 allegation) on a complaint form, and mention the reference number FS50206398. This case can be re-opened if more evidence is submitted. Our case reception teams should also "fast-track" any section 77 allegations to the Investigations team.

I should point out that breaches of section 77 can be very hard to prove. Destroying or concealing information is only an offence under the FOIA if a valid request has been made, the information would not be exempt from disclosure, and it has deliberately been destroyed or concealed with the intention of preventing its release.

There is also a six-month limitation on any prosecution for this offence. Therefore, your complaint would only have any chance of leading to a successful prosecution if an offence has taken place in the very near past.

The FOI complaints form can be found on our website, under the "Complaints" section. This should explain what documentation needs to be submitted.

I hope this is helpful.

Yours,

Katherine Price

Mrs Katherine Price  
FOI Good Practice  
Information Commissioner's Office  
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Email : [katherine.price@ico.gsi.gov.uk](mailto:katherine.price@ico.gsi.gov.uk)  
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Email: Andrew.hall2@btconnect.com

23 February 2009

Information Commissioner  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire SK9 5AF.

Dear Sir/Madam,

The attached letter from the Comptroller dated 18-12-07 shows that I requested a copy of what are internally referred to as "Patents Register Administration Desk Notes" under FoIA 2000 and that this was acknowledged.

The Comptroller did not want me to see these Desk Notes.

Piecemeal disclosure of parts of Desk Notes in 2008 resulted in further FoIA requests to comply with the original request.

Eventually, the attached pdf of the supposed 01-08-07 Desk Notes was emailed to me (Pat Ass DN Ver3) in September 2008 - but right clicking the pdf and checking "properties" shows that it is not the document I requested in 2007 - it has been altered.

I complained and asked for version 1 to be emailed to me, but to this day the Comptroller refuses to send it to me. Hence the final warning email attached, dated 06-02-09.

As a result of further requests under the FoIA the Comptroller eventually sent the 15-06-05 Desk Notes (pdf "Desknotes") with his FoIA letter of 08-10-08. However, these Desk Notes too had been interfered with and re-saved on 29-09-08.

Again, I complained and asked for the original version, but the Comptroller has refused to hand over the version of the 15-06-05 Desk Notes as they stood on 15-06-05.

The Comptroller knows that the Desk Notes in their original form show his claims to me of 12-11-07 to be false. He knows that certain instructions in the Desk Notes are unlawful and effect breaches of the Stamp Act 1891 and the Patents Rules 1995 and defraud HMRC and any person with an interest in or under a patent.

Full documentary evidence of the Comptroller's falsification of the Patent Registers is set out at [www.theinventivesteps.co.uk](http://www.theinventivesteps.co.uk) (a site for your eyes only).

However, I attach a selection of unlawful instructions and other evidence in a word document (each snap-shot of which is hyperlinked to full pages on the website).

Other matters are in the hands of my MP, the Public Administration Select Committee and HM Revenue & Customs.

This is an urgent matter. I need the documents for legal proceedings and for my dealings with HMRC and PASC.

Please in the first instance write to the Comptroller and ask him to immediately email to me the original versions of the 15-06-05 Desk Notes and the 01-08-07 Desk Notes.

I fully expect him to claim that they have unfortunately been lost.

Of course, they were not lost when Mrs. Cooke, Registers Manager, opened them in September 2008 to make her changes and save the pdfs under the new names (no overwriting excuses are open to them on that account).

Furthermore, Mr. Adkins and other officers have the files on their computers also.

The Comptroller is trying to cover up a multimillion pound fraud and is reliant on authorities not to take up the matters for which they have responsibility.

It is not a costly exercise to visit Newport (Patent Office) and inspect the computers for evidence of deletion and amendment.

The documents created on the aforementioned dates in 2005 and 2007 have those dates embedded in them, and those are the electronic documents I want.

It now turns out that the Comptroller reviewed the functions of the Administration section in the spring of 2008, having already claimed to me on 12-11-07 that all was in order. The 2007 Desk Notes sent to me in September 2008 were amended subsequent to the Comptroller acknowledging my request for the Desk Notes.

I am clearly entitled to the original version and look to you to get it (and the 2005 version) for me.

As a backstop, I have filed yet another FoIA request for these documents, but this is not a opportunity for the Comptroller to take another 20 day's holiday - the original requests are long overdue and the delays have prevented me from bringing action sooner and have caused serious financial difficulties.

Further information can be provided on request.

As mentioned, documentary evidence of the Comptroller's fraud is at [www.theinventivesteps.co.uk](http://www.theinventivesteps.co.uk) , and his breaches of s.77 are his way of trying to keep evidence of his cover-up out of my hands.

I have tens of outstanding FoIA requests which the Comptroller dare not answer, on account of falsification of the Register carrying up to 2 years imprisonment.

Anyone studying the Register for GB2267412 – my Patent, which the Comptroller revoked in 2008 in an attempt to stop me discovering what he had done - will see that no document was registered on 20-09-04, only a Form 21/77. This is because the document was of a type which staff were told (in the desk notes) to hide on account of Stamp Duty and transfer issues. Register entries are defaulted to state Form 21/77 and documents filed on....., but in my case the words “and documents” were deleted.

There is much more to this, but as far as the current complain is concerned, I have been sent documents by Mrs. D. Cooke, Registers Manager at the UK IPO which are not the documents she claims them to be.

She refuses to send the true documents and is therefore in breach of s.77.

Please deal with this as a matter of urgency – I sent my complaint on 11-02-09 but your system has not recorded it.

Yours faithfully,

Andrew Hall



## COMPTROLLER'S FALSIFICATION OF THE PATENTS REGISTER

### UNLAWFUL INSTRUCTIONS TO HIDE, EXCLUDE AND IGNORE DOCUMENTS AND TO REGISTER SHORT FORM ASSIGNMENTS WHILST IGNORING THE ACTUAL TRANSACTION (extracts from Patents Register Administration Desk Notes)

The following instructions should be read in the awareness that the Comptroller may receive documents which do not actually effect a legal transfer and or which are liable to significant amounts of Stamp Duty which the customer might decide not to pay, therefore withdrawing the application for registration and not becoming a paying customer.

- (1) Fact Sheet for customers, telling them that all documents are open to public inspection:

Any documents you send will be open to inspection. It is often preferred to keep out of the public view detailed commercial terms about the licence. This can be done by only filing the Form 21/77 with the necessary signature, or only sending extracts of the document (which should include all of the information above).

- (2) Contradictory instruction to staff, instructing them to hide "full (main) agreements":

**DOCUMENTS NOT OPEN TO INSPECTION/ASSGN 3**

All documents are inspected by the AIs on being booked in.

Documents requiring confidentiality fall into two categories:

Rule 93(4)c A) Any document to be treated as "for inspection and return only" such documents may be marked or, the request may be made in the accompanying letter.

Practice The Office also treats as "inspection and return only" those documents that are full agreements or licences and are accompanied by a "short-form" documents even though a specific request has not been made.

Rule 94(1) B) Documents that bear a confidential marking or, for which a confidential request has been made.

- (3) Warning to staff: page 40 of [2005](#) Patents Register Administration Desk Notes):

Please note reference should be made to the Freedom of Information Act. It will be harder for us to keep something confidential if placed on a NOPI jacket, if someone then requests a copy of it.

## COMPTROLLER'S FALSIFICATION OF THE PATENTS REGISTER

- (4) Instruction to staff to hide "main agreements":

clarity where possible

6) if you have a short-form licence for registration and a main agreement the main agreement is NOT OPEN TO PUBLIC INSPECTION, make-up a pink NOPI jacket, which is placed immediately in front of the green assignment jacket, hold the main agreement there until registration, then return it endorsed with stamp when confirming registration.

- (5) Jacob J referred to "short form assignments" and warned that registration of these would set a trap for the customer if the earlier main agreement also operated as an assignment [Coflexip Stena Offshore Ltd's Patent [1997] RPC 179, "Conclusion":

Page 11

attempt to comply with the Stamp Act which caused the trouble and it is the Stamp Act which saves the position. I get no satisfaction because, apart from the Stamp Act, section 68 sets a trap for a patentee who registers a short form assignment following a much longer agreement which is expressed to be an assignment.

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- (6) Instruction to staff not to ask for the actual document of assignment ("main agreement") but rather to register the short form assignment and a date other than that of the actual transaction (i.e. a non-event):

Requests for registration of a transaction (usually an assignment) sometimes refer to an "effective date" of the transaction, asserting that an earlier (un-exhibited) document transferred title. It is usually part of the registration request that this earlier date is the date accorded to the change of ownership on the Register.

Before such a registration can be made there are objections to be overcome, eg. consideration of the potential Stamp Duty liability of that earlier document and it meeting the requirement to be signed by all parties, together with all other technical requirements. Unless these considerations can be satisfied registration should not be made quoting that earlier date.

While an appropriate signed Form 21/77 will be accepted at face value, registration based on an assessment of the evidence should reflect that evidence and not documents which are unseen and not available for inspection.

Note that in paragraph two of this quote, above, it should read "Unless these considerations can be satisfied, registration **should not be made**". It is quite clear that Rule 46(3) Patents Rules 1995 provides for the Comptroller to ask for further documents – and it is quite clear that, in the case above, he should call for and inspect the unseen document which the customer has clearly identified as being the instrument of transfer, not only to ensure that all and any necessary Stamp Duty has been paid, but also to establish whether there really has been a full transfer of ownership of the patent.

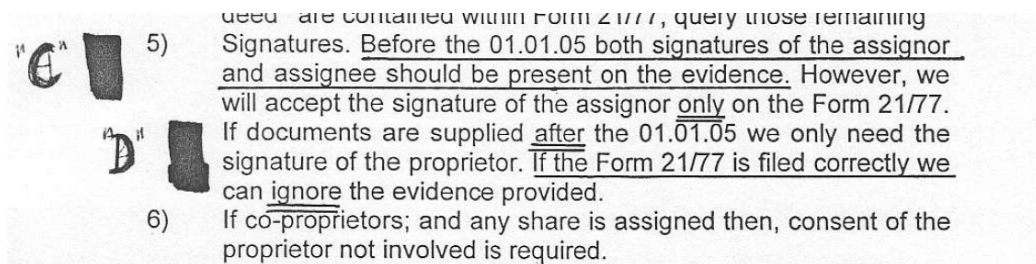
## COMPTROLLER'S FALSIFICATION OF THE PATENTS REGISTER

- (7) To staff (page 49 of [2005](#) Patents Register Administration Desk Notes, in answer to the heading "what is acceptable?):

effective from the latest signature. Assignments which refer to an earlier agreement and are otherwise complete in all respects, although no earlier date of execution can be entered in the Register (with effect from, effective date etc) (3)

**Note:** the above instruction instructs staff to register a non-event, it being clear that any application where an earlier agreement is cited as being the transfer must necessarily include that agreement as evidence necessary to establish the transaction. This instruction sets the trap referred to by Jacob J, above.

- (8) Instruction to staff to ignore documents:



**Note:** this is a mere sample of the documentary evidence of fraud and falsification

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <casework@ico.gsi.gov.uk>  
**Sent:** 04 March 2009 18:11  
**Subject:** Re: Complaint about the Patent Office[Ref. FS50206398]

Dear Mrs. Manock

Please see your email below.

**My complaint is not out of time.**

**I complained on 11-02-09 and your system failed to record it. I had to re-send it later, but even so, the time-scale was still well within 6 months from the date upon which I realised that the documents had been doctored.**

I received the bogus documents in September 2008 and October 2008.

**You have mis-counted the months.**

I am forwarding the emails which delivered the documents to prove the dates of **delivery** of the doctored documents to me.

The dates of delivery were not the dates the doctoring became evident. Evidence discovered on the internet on 12-01-09 alerted me to the offence, and I called the Manchester Library on 02-02-09 to ask them to make copies of that evidence to prevent a repeat of an earlier deletion of evidence by the Comptroller. I am forwarding proof of that contact and the saving of evidence.

I later realised that the disclosed Desk Notes were not in their original form and were not in the same form as they were when I made the request in 2007 and when the Comptroller confirmed in December 2007 that I had made such a FoIA request. If you right click the opened pdf files and see "properties" you will see when they were created.

I was not claiming them to be forgeries until February 2009. I had been making subsequent requests for the versions as created on 15-06-05 and 01-08-07 and the Comptroller would not and will not send them to me.

**It was only a few weeks ago** (31-01-09) that I realised that the word "ignore" had been changed to "scan" **after** 01-08-07 - because it conflicted with the Comptroller's letter to me of 12-11-07 in which he claimed that staff were told to inspect all documents.

I realised this when reading some complaints on the UK IPO website. I called the Manchester library to make copies of the complaints as they might be deleted by the Comptroller just as he had deleted the Stamp Duty page from his on-line Manual of Patent Practice to stop HMRC seeing it in June 2008, pretending that it was a mere coincidence that it should disappear on the same day that I sent a letter to HMRC (copied to the Comptroller) with ten hyperlinks to that page!

**It was on 31-01-09 that it became evident that the 01-08-07 desk notes sent to me on 02-09-08 had been altered AFTER the Comptroller had conducted a secret review of practice in the spring of 2008** (having claimed to me on 12-11-07 that practice was all in order - whilst knowing that he was lying).

Here is a link to minutes of a meeting in 2001 - it shows that no one present was bothered that a person's property might be falsely registered using fake documents.

<http://web.archive.org/web/20020306072025/www.patent.gov.uk/about/groups/240101.htm>

Please deal with this matter right away.

I am forwarding three emails in evidence, marked for your attention.

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Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [casework@ico.gsi.gov.uk](mailto:casework@ico.gsi.gov.uk)  
**To:** [andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)  
**Sent:** Tuesday, March 03, 2009 4:02 PM  
**Subject:** Complaint about the Patent Office[Ref. FS50206398]

3rd March 2009

**Case Reference Number FS50206398**

Dear Mr Hall

Thank you for your recent correspondence and your phone call on Friday 27 February 2009.

I have raised the issues that we discussed in the telephone call and can advise as follows.

Section 77 issue

As you are aware we can only investigate a breach of section 77 of the Freedom of Information Act within a very strict timescale. At the moment that timescale is dictated by section 127 of the Magistrates Court Act 1980 and currently stands at 6 months from the date that the breach becomes evident.

Unfortunately, as this issue came to light in September 2008 the timescale for looking at the section 77 issue has expired; therefore, this is not an issue that our investigators could look at.

Further action

In our conversation you asked whether there would be a way you could apply to the High Court for a decision if we were unable to deal with this issue. I have looked into this and unfortunately the courts would have no jurisdiction in looking at whether a public authority had complied with a request for information under the Freedom of Information Act as this is the responsibility of the Commissioner. The Commissioner can not relinquish this responsibility.

You could still bring a complaint under section 50 to our attention, however, if you did this we would only be able to investigate the public authorities overall handling of the request and question whether they held any further information that had not been disclosed. If the public authority strenuously denied this, then we would have to accept this as we do not have powers of inspection when dealing with complaints of whether information is held or not.

I should also point out that we can not assess the accuracy of the information disclosed or

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look into accusations of maladministration under section 50.

From my understanding of your situation I'm not certain that this avenue of complaint would provide the outcome that you require, however, if you want to make a section 50 complaint then I am happy to progress this.

I know that the above information may not be what you wanted to hear, and should you wish to discuss it further I will be available on Thursday 5 or Friday 6 February 2009.

Yours sincerely

Mrs Jenny Manock  
Casework Manager (Freedom of Information)  
The Information Commissioners Office

Yours sincerely

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<http://www.ico.gov.uk> or email: [mail@ico.gsi.gov.uk](mailto:mail@ico.gsi.gov.uk)

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF

Tel: 01625 545 700 Fax: 01625 524 510

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <stephen.flack@ico.gsi.gov.uk>  
**Sent:** 13 March 2009 16:46  
**Attach:** AH19.PDF; UK IPO website - complaints - download No5 (april 2008) 01-02-09.zip  
**Subject:** andrew hall - patent office - s.77

Dear Mr. Flack,

Many thanks for coming to see me today to discuss my situation.

I attach a copy of the Comptroller's letter of 12-11-07 (AH19) in which he makes false claims with respect to staff training, practice and procedure.

Many aspects of the letter are relevant to my case, but in respect of this particular matter I refer you to the last sentence on page 1 which states that staff were instructed to inspect documents.

According to the 15-06-05 Desk Notes (created on 29-09-08), staff were instructed to ignore documents. [see s.2.02(5) on page 13]

That said, according to the 01-08-07 Desk Notes (created on 02-09-08), staff were instructed to scan documents. [see s.2.02(5) on page 14]

I am concerned that the Registers Manager, Mrs. Debbie Cooke, will not send me the desk notes as created on 15-06-05 and 01-08-07. She, Mr. Steve Adkins and the Comptroller have ignored several requests for the original files of these documents under the FOIA.

I will forward my requests to you.

I contend that the word "ignore" was not in the 01-08-07 Desks Notes at the time the Comptroller wrote to me on 12-11-07 and that the word was changed to "scan" at a later date, so that I would not see a contradiction of the Comptroller's claim when Mrs. Cooke eventually sent the 01-08-07 Desk Notes to me on 02-09-08.

It is also odd that so many pages are to cock - with a bold heading at the bottom of a page and the body on the next page, or other such line-spacing errors: see p. 29-32, 34-36, 40, 49 of the 01-08-07 version.

When taken together with the determined obstruction to disclosure of the original file created on and dated 01-08-07, this evidence suggests that the document sent to me on 08-10-08 was not the same as the document issued to assignments staff on 01-08-07.

Following his claims to me that all was correct with respect to training, practice and procedure, the Comptroller - without telling me - instigated a review of all functions of the register admin. section. I discovered this on 31-01-09 when I found a complaints page on the Patent Office website. The complaint must have been made in the spring of 2008. I have asked for full details under FOIA but the Comptroller has now refused to respond, falsely claiming my requests to be vexatious.

I attach a word doc with all the necessary links for validation, but for convenience print the complaint summary (which was not my complaint) hereafter:

You said you were unhappy with some of our official letters.	We thanked you for your feedback in relation to names and assignments letters. We have recently made slight amendments to our letters. A project had just begun to look at all the functions of the Register Administration Team to see if any improvements can be made. Your feedback will be considered as part of this review.
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I have every reason to believe that my allegations in November 2007 that the Comptroller's scribe had lied about practice, training and procedure caused the Comptroller to become uneasy and that he decided to find out what was going on in that section.

As for the 15-06-05 Desk Notes created on 23-09-08, there is a blank page at page 33 (s.3.02) and then

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things go to cock at Chapter 5 (s. 4.00) page 38 to page 51 (the end). Again, this suggests that the file is not the same as the one issued to staff on 15-06-05.

Given that I have proved, with documentary evidence, that the Patent Register was falsified on 15-09-04, I have good reason to believe that Mrs. Cooke altered the two files. She has had many request and plenty of opportunity to send me the original files so as to clear up the matter, but she has not done so.

I believe that she will not send the files even to you, and may consider it less damaging to be convicted on summary judgement for failing to deliver up the files rather than face the consequences of being exposed for altering the Desk Notes in order to deceive me and any Court to which I might present the Desk Notes.

The offence I claim that has been committed is that of obstructing disclosure of electronically date-stamped documents. The offences of exchanging them for bogus documents created on 02-09-08 and 23-09-08 (for transmission to me on 02-09-08 and 08-10-08 respectively) may be drawn into the case for the prosecution, but it is not essential.

As mentioned, I believe that those involved in the offences consider that more damage will be done to them by disclosing the documents than will be done by claiming them to have been lost, over-written etc., and facing summary conviction. It is therefore very important to me that any attempt by the Comptroller, Mr. Adkins or Mrs. Cooke to make such a claim is met with a decision to enter the Patent Office and inspect the computer systems for emails transferring the Desk Notes on the issue dates and for traces of the files on staff computers. Mrs. Cooke's computer must hold the originals from which she created the files on 02-09-08 and 23-09-08.

I have a wealth of documentary evidence, and it is accessible via [www.theinventivesteps.co.uk](http://www.theinventivesteps.co.uk)

If you ever need a document, simply click the INDEX on the home page (down the page) and use word search. So, for example, if you want to see the draft regulatory impact assessment or the final regulatory impact assessment we discussed, just search "regulatory" and it will lead you to a hyperlink.

I hope that this is helpful.

Kind regards,

Andrew



**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <stephen.flack@ico.gsi.gov.uk>  
**Sent:** 13 March 2009 16:46  
**Subject:** Fw: B003 to B010 - FOIA 2000 Requests

DEAR MR FLACK - PLEASE SEE B004, DESK NOTES DISCLOSURE REQUEST 13-01-08

----- Original Message -----

**From:** [Andrew Hall](#)  
**To:** [Ian Fletcher](#)  
**Cc:** [Debbie Cooke](#)  
**Sent:** Tuesday, January 13, 2009 2:23 PM  
**Subject:** Fw: B003 to B010 - FOIA 2000 Requests

Mr. Fletcher

### **B003 TO B010 FREEDOM OF INFORMATION REQUESTS**

**B003:** As you will not allow me to inspect the documents I am entitled to inspect (i.e. documents which you have hidden in NOPI pink jackets in accordance with your stated Desk Notes practice, as opposed to in accordance with the Act and Rules), and as I have discovered a better way to expose the extent of your falsifications in the circumstances of your obstruction, **I require you, under the FoIA 2000, to send me in electronic form (i.e. in existing form) the booking-in log administered by the Assignments Section onto which "A1s" record receipt of all documents submitted together with applications for registration of transactions, events and instruments.**

I am interested initially in the period 01-01-1998 to 01-01-2009 and all documents entering the Patent Office's Patents Assignments Section. The log has been in electronic form throughout that period. Each File contains print-outs from the log, which I gather is simply an excel file or akin to it.

**B004:** Under the FoIA 2000 I repeat my request to Mrs. Cooke to send me the pdf of the 01-08-07 Patents Register Admin. Desk Notes which pdf was created on 01-08-07.

It is for me to judge whether it is the same as the pdf she inexplicably created and sent to me on 25-07-08 in very late response to my request which you acknowledged in 2007 but never met.

**B005:** Under the FoIA 2000 I repeat my request to Mrs. Cooke to send me copies of all the communications between the Patent Office and HMRC in 1999 and 2000, including minutes from meetings with HMRC and CIPA et al on the matter of Stamp Duty in which, among other things, HMRC asked the Comptroller not to accept the declaration on the Forms 21/77, DF12A and TM16 with respect to Stamp Duty, but rather to call for and inspect the actual document.

Mrs. Cooke's letter to me of 22-12-08 wrongly describes HMRC's information booklet as an article in an attempt to misrepresent the request and avoid complying with it. The booklet refers to HMRC's request and I wish to see the documents relating to that request and the Comptroller's response.

**B006:** Under the FoIA 2000 I repeat my request to Mrs. Cooke to send me copies of all comments on the Regulatory Impact Assessment in respect of SI 1999 No.3197 - I require all outstanding documents in relation to all rule changes, including all letters to and from those consulted. I require a copy of the entire letter sent to you by Alan White (CIPA/Black Book) on 03-10-1999, who is not "a (mere) chartered patent attorney", as you wrote on the extract - his views carry great weight, as you well know.

That said, you should not register equitable assignments (trusts), as doing so creates additional litigation (Baxter International inc...), hence the establishment of your Desk Notes' Dispute

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Management protocol, which you denied me in August and September 2004, opting to follow the other guidance in the Desk Notes with regard to main agreements which "*raise Stamp Duty and other complications*" - to exclude the document and register a fictitious assignment regardless.

**B007:** Under the FoIA 2000 I require you to send me evidence that you fully considered Mr. White's view on the ultra vires nature of the change to Rule 46(2) on 22-12-1999 and that you sought and received confirmation from your Solicitors that the rule change was not, in their view, ultra vires.

**B008:** Under the FoIA 2000 I again require you to send me copies of all communications and documents which passed between Mr. Twyman, Mr. Adkins and Mr. Bender between 09-09-04 and 30-09-04. Mrs. Cooke's letter to me of 22-12-08 does not disclose them all.

Mr. Adkins sent Mr. Twyman a mutilated, unstamped mixed-property settlement agreement dated 15-09-03. This is how Mr. Twyman came to know the three names of the buyers cited in the document, whom he later mentioned in passing to Mr. Adkins and Mr. Bender in his email of 28-09-03.

In fact Mr. Twyman referred to there being three proprietors and yet the Register records only one of them.

These officers' communications in August 2004 show a clear knowledge of a dispute and a debt owing by the assignee of the IPR, and yet they did not follow the Dispute Management protocol set out in the Desk Notes and file a caveat to stay any applications to register change of proprietorship.

Earlier communications between them show that they were unsure as to whom the address for service might represent, if anyone, and who would receive any letter sent to the address for service on the Register to give notice of the intention to register NLM's 1999 assignments. Mr. Twyman was the one who made the comments.

The speed with which an application was sent in on behalf of "Tonewear Ltd" showed that Mr. Twyman's expressed suspicions that WGM were no longer representing the long insolvent Sense-Sonic Ltd were justified. The Form 21/77 was clearly not signed by both parties, and would require documentary evidence of either the transaction (PR1995) or the payment of Stamp Duty (PDI 99/6) depending on which party Mr. Adkins claims he holds out as the signatory. Of course there was no authorised signatory at all, so Mr. Adkins mutilated the standard confirmatory letter so as not to draw attention to that fact.

**B009:** As Mrs Cooke claims that she cannot find a complaint to the Comptroller from Mr. Haines of D. Young & Co. in 1999 in response to which the Comptroller falsely claimed that OPTICS could only record transactions as having been made with certified copies of assignments, **I require you to tell me under the Freedom of Information Act 2000 whether you maintain a file of complaints in respect of the Patents Register and tell me what search criteria you employ in order to research past complaints.**

I have spoken to other complainants thrown up by my computer programme and the Comptroller's false excuses extended to the contents of his standard confirmatory letter also, which he said was a standard letter which confirmed registration of documents even if there were none.

It is not therefore surprising that Jacob J commented in Coflexip that the public could always inspect the files to see a copy of any assignment - after all that's what you put on the Patents Register. But of course there are a number of reasons why no assignment will be available - but there will be plenty of unstamped main agreements and equitable assignments hidden in NOPI pink jackets, if only the public knew where and how to look.

In truth you merely had a default setting to save typing the most commonly used words "*Certified copy filed on*" (in the 1990's), "*Form 21/77 and supporting documents filed on*" (in 2000/2001) and

"Form 21/77 and documents filed" (in 2001 to date).

Staff were often too lazy to select "free text" mode and enter what was actually received, but they didn't hesitate to do so when they wanted to exclude a defective/obstructive document in accordance with the unlawful instructions in the Desk Notes.

You will appreciate that I do not need to inspect the patent files to expose a good number of bogus registrations based only on Forms 21/77- all patent agents could have customers unaware that you hid their main agreements without their instruction or knowledge, and many have been most obliging. Some very big transactions indeed are being investigated by some very well-known companies as a result of what my programme has thrown up by way of your "errors", "corrections" and exclusions.

### **Trade Marks Rules**

**B010:** As Mrs Cooke claims that she cannot find any information in relation to the removal of TM Rule 41(3), further claiming that the DTI Solicitors dealt with the matter exclusively, **I require you to send me copies of the communication by which the DTI Solicitors specifically advised you that Rule 41(3) had been deleted by them, together with their explanation as to why the rule had been deleted.**

I do not believe what Mrs. Cooke claims and I am certain the DTI Solicitors sent you their detailed recommendations, explaining each amendment and deletion so that you could agree to them.

**I require you to send me their recommendations and your comments and acceptance thereof.**

**THESE REQUESTS B003 TO B010 MUST BE ACKNOWLEDGED AND ENTERED IN THE FoI LOG ADMINISTERED BY THE PATENT OFFICE.**

Andrew Hall

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <stephen.flack@ico.gsi.gov.uk>  
**Sent:** 13 March 2009 16:47  
**Attach:** AH DOCUMENT 2 comptroller's unlawful instructions 27-01-09 - hyperlinks deactivated.zip; AH19.PDF  
**Subject:** Fw: B021 - FREEDOM OF INFORMATION ACT 2000 - box 49

DEAR MR FLACK - PLEASE SEE B021 (9), DESK NOTES DISCLOSURE REQUEST 02-02-09

----- Original Message -----

**From:** [Andrew Hall](#)  
**To:** [ian Fletcher](#)  
**Sent:** Monday, February 02, 2009 5:11 PM  
**Subject:** Fw: B021 - FREEDOM OF INFORMATION ACT 2000 - box 49

Mr. Fletcher,

### **B021 - FREEDOM OF INFORMATION ACT 2000 and Box 49 complaint**

Below (but hyperlinked [here](#) also, as the penultimate complaint on the webpage) is your falsified account from your website of a formal complaint you claim to have "dealt with" between April & June 2008.

**The Manchester Library has this morning confirmed in writing that the webpage (and other complaints webpages) have been downloaded and saved as pdf files - just in case you try to delete the complaints or amend them.**

*(Complaint)*

*"You said you were unhappy with some of our official letters".*

*(Response)*

*"We thanked you for your feedback in relation to names and assignments letters. We have recently made slight amendments to our letters. A project had just begun to look at all the functions of the Register Administration Team to see if any improvements can be made. Your feedback will be considered as part of this review".*

What a stroke of luck that I should decide to trawl your latest bunkum with respect to complainants you have "thanked" and fobbed off and now come across a Register Administration Project **"to see (?) if (?) any improvements (?) can (?) be made"**.

*"To see if any improvements can be made"?*

What the hell do you think you are playing at?

Members of the public would be jailed for doing as you have instructed in your Register Administration Desk Notes - and for instructing as you have instructed. Civil Servants may find themselves in no different a situation; we shall see.

So, quoting back at you your standard response (*"not as clear as it could have been"*) to complainants who point out blatant lies, misrepresentation and errors, I rather think your use of the word "improvements" (above) is *"not as clear as it could have been"* - i.e. it's a sham, and well you all know it.

In the light of the attached instructions, "Improvements" are the last thing on your, your Registers Manager's and your Senior Legal Advisor's minds (the trio who conducted the formal investigation into the Register Administration Section's "functions", procedure, training and practice in response to my formal complaint of 29-10-07 - and produced the entirely falsified letter to me of 12-11-07, AH19, attached).

Your "Project" has been instigated not to *"see if"* anything needs to be done, but rather to work out how to cover up and remove what you know to be the many unlawful instructions which have resulted in your

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undermining of the most important element of the Intellectual Property System - the Registers.

Is deleting such unlawful instructions, which leave a trail of tens of thousands of unlawfully-made and invalid registrations and breaches of the Stamp Act 1891 in their wake, an "improvement"? or is there a better description for the necessary corrective process?, such as "admit, and put right".

I know more about your actual practice and procedure than anyone outside the Patent Office and to claim that a bone fide registration procedure and practice could be achieved by "improving" what you have established is going way beyond the definition of improvement. Fortunately, what I know is all written down - mostly by you - so the Parliamentary Select Committee can readily see what you have been up to.

Your practice is utterly bogus and you rely on misrepresentation and lies in order to "explain" why you registered a particular transaction.

You have a falsely-procured rule change at the heart of Register Administration (Rule 46(2)) **and you ignore the statutory requirements for legally effective signatures and effective evidence**; and Parliament must deal with this and fully consider (i) what you were really trying to achieve by a rule-change and (ii) what is really in the best interests of those with rights in or under a patent, design or trade mark.

I have already referred you to the Regulatory Impact Assessment signed by the Responsible Minister, Dr. Kim Howells, on 29-11-1999 and to your statement that you would monitor problems with any of the rule changes, and I have made it clear that you must conduct a review of that bogus change, which did not remove any burden from the customer at all (but rather added a burden). It must therefore be clear to you that if you do not volunteer a correction, it will be forced upon you.

I therefore contend that you did not have a "Project" under way as claimed above. Instead, you were conducting a damage limitation procedure and cover-up.

If you are going to refer to this "Project" in public, **as you now have**, you had better re-think things and tell the public the truth behind your "Project" (i.e. why you have commissioned it and what it is intended to achieve) - I am sure that the necessary remedies would benefit from customer awareness and input.

**In fact a consultation paper should be drawn up**, pointing out what you have done wrong and asking the usual gang (and some knowledgeable customers) to submit their comments. However, you would need to break from your tradition of expressing the usual gushing gratitude for such input, summarily ignored, as has been shown to be the case with respect to the change to Rule 46(2) Patents Rules 1995 on 22-12-1999.

Furthermore, your uses of the words *"to see"* and *"if any"* (in your response above) are utterly perverse. **You know full well what needs to be done**, and you need to reconsider your lies and your treatment of me and involve me and the other affected customers in this "Project".

It is therefore necessary for me to ask you why you have chosen to lie in public about "the Project" and why, given your personal review of the Register Administration Section's Function, Training, Practice and Procedure in November 2007 (which you asserted in your letter of 12-11-07 was correct), you then saw a need to look again and yet did not reflect this in any decision you made thereafter with respect to my IPR.

**B021: Under the Freedom of Information Act 2000 I require you to:**

**(1) inform me of the patent/design/trade mark number/s referred to by the complainant of the published complaint;**

**(2) identify the "official letters" in respect of which the complaints were made and send me copies thereof;**

**(3) send me copies of all correspondence in respect of the complaint and your responses;**

**(4) send me all documents relating to the "Project", including the remit, minutes of meetings etc., sufficient to establish the reasons for and the purpose of the Project;**

**(5) send me copies of all "official letters" which are claimed (above) to have always been subject to "slight amendments";**

**(6) send me a list of all live patents, designs and trade marks (in excel form) which are affected by "functions of the Register Administration Team" which (functions) are necessarily to be withdrawn under the "Project" :**

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Such functions involve, for example:

(i) "official" actions in accordance with your unlawful instructions to hide documents in Not Open to Public Inspection pink jackets;

(ii) "official" actions in accordance with your unlawful instructions to treat documents sent for registration as being *"for inspection and return"* - without any such instruction or request from the customer, or requirement or authorisation under any Act or rules; and

(iii) "official" actions in accordance with your unlawful instructions to register short-form assignments and licences in the full knowledge that earlier agreements, referred to by customers but not submitted for registration (but necessarily required to be submitted under Rule 46(3) by any bona fide registrar), are claimed by the customers to have effected the transaction (making them the only *"evidence which suffices to establish the transaction"* - rule 46(2)).

(7) identify all complaints and reasons for your decision to commence a *"Project"* *"to see if any improvements can be made"*.

(9) send me a copy of the latest version of the Patents Register Administration Desk Notes.

(10) confirm which of the Desk Notes instructions (in AH DOCUMENTS 2, attached) are still in force and which are not.

(11) give me individual reasons for removing, amending or retaining each and every one of those instructions.

(12) I require you to admit or deny that the response to the complainant as reported by you to the public above is a misrepresentation of the facts and that you are in fact fully aware that the RA Team have been caught breaking the law and that you are fully aware that the immediate termination of these unlawful practices (which termination one cannot call *"improvements"*, as one cannot *"improve"* instructions to defraud) was necessary and that the purpose of any such *"Project"* was a damage limitation exercise and not the result of a situation where a customer pointed out defects and you immediately acted to admit to them, and correct them, and address the damage done.

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <stephen.flack@ico.gsi.gov.uk>  
**Sent:** 13 March 2009 16:47  
**Subject:** Fw: B022 - FREEDOM OF INFORMATION ACT 2000

DEAR MR FLACK - PLEASE SEE B022 (halfway down), DESK NOTES DISCLOSURE REQUEST 06-02-09

----- Original Message -----

**From:** [Andrew Hall](#)  
**To:** [steve.adkins@ipo.gov.uk](mailto:steve.adkins@ipo.gov.uk)  
**Sent:** Friday, February 06, 2009 5:28 PM  
**Subject:** B022 - FREEDOM OF INFORMATION ACT 2000

Mr. Adkins,

**B022 - FREEDOM OF INFORMATION ACT 2000**

I am not copying this letter to Mr. Fletcher **at this time**, as you should be given the opportunity to make your own mind up as to whether you are employed to commit criminal offences to protect others or whether you are employed to act within the law (I provide a helpful hyperlink at the end of this email).

That said, it matters not to me whether you send this letter to Mr. Twyman, Mrs. Cooke and Mr. Fletcher, all I am saying is that you have the choice of going down with them or doing the right thing, as expected by Parliament (see hyperlink).

**The matter**

You may know that there is a long overdue and outstanding response in respect of a request for information under the Freedom of Information Act 2000 relating to your 2007 Desk Notes.

I have given Mrs. Cooke until 5pm on Monday 9th February 2009 to email me the (long overdue) pdf of your 01-08-07 edition of the Patents Register Administration Desk Notes on her computer.

If she fails to do so, a fast-track investigation by the Information Commissioner will commence in respect of s.77 Freedom of Information Act 2000 - Mrs. Cooke being the "person".

I strongly advise you not to forge a copy of those Desk Notes, as it is now known that you undertook a "project" in 2008 to "review the functions of the Register Administration Section to see if any improvements can be made" (evidence of this has been saved by the Manchester Library to counter any attempt on the Comptroller's part to delete it).

This "project" followed Mr. Fletcher's letter to me of 12-11-07 in which he claimed that a review of training practice and procedure found there to be no defects.

Given that you had just completed your review of the Patents Register Administration Desk Notes on 01-08-07, approved by Mrs. Cooke (as shown on the front cover), there can be no excuse for what was claimed by Mr. Fletcher.

I am writing to you, personally, as it was your responsibility to review the instructions set out in the Desk Notes and it is you who has the original pdf on his computer.

**B022 - Under the Freedom of Information Act 2000 I require you to email me that pdf direct from your hard drive. I require you to send me the pdf which was created on or just before 01-08-07, and not any later version.**

If Mrs. Cooke fails to send me the pdf by 5pm on 9th February 2009, she will be pursued under s.77 FoIA

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2000.

As a backstop, I have now (above) made the same request of you, personally, to email to me the aforementioned document you created on or just before 01-08-07.

If you too fail to do so, I will make a formal complaint against you also, for fast-track investigation by the Information Commissioner under s.77 FoIA 2000.

You may or may not be aware that the entire matter has been put before the Public Administration Select Committee and that HMRC has arranged to meet me and a specialist team on 16th February 2009 to set in motion the necessary action to achieve eventual closure of what you know to be a multi-million pound fraud going back at least to 1992 (according to your Desk Notes).

Bear in mind that it was you who overrode OPTICS on 20-09-04 to exclude the words "and documents" and that it was you who deleted the reference to Box 6 of the Form 21/77 (which could otherwise have resulted in Wilson Gunn M'Caw sending in confirmation (Form 51/77) that they signed the Form 21/77 as Agent for the applicant). Bear in mind also that your colleagues deceived Parliament in 1999 when seeking amendment to Rule 46(2): The single signature must be that of the assignor himself or a registered authorised Agent (r.90) if it is to be legitimately accepted as evidence of assignment - but what Mr. Twyman, Mr. Fletcher and Mrs. Cooke have kept quiet is the fact that Patent Directorate Instruction 99/3 (rule 15) makes it clear that registration of an assignment could not be made on the basis of a single signature on a Form 21/77 - you needed to ensure that Stamp Duty had been paid, or did not need to be paid, and that required you to have documentary evidence signed by the assignee also. Your amendment to the confirmatory letter makes it clear that you were aware of this and knew the Form 21/77 to be defective also. Furthermore, you were aware of a royalty dispute prior to the bogus registration and should have followed the procedure in the Desk Notes under Dispute Management and entered a caveat on the Register to prevent anyone registering change of proprietorship without a thorough examination of the documentary evidence.

You were acting on instructions at that time and will have to argue your own case before the PASC; but there is no defence for covering up what was done, and as Mr. Twyman, Mr. Fletcher and Mrs. Cooke have been responsible for most of the covering up, your position might not be quite as terminal as theirs (but I cannot guarantee that).

I would however advise you to seek independent advice and face the music, as opposed to adding further offences to the list of already-fully-evidenced offences.

In any event, you must read s.77 FoIA 2000 and you must send me what I am asking for. If you are told not to do so, you are being told to break the law and you must tell me who has told you not to send the document (which is at your fingertips as you read this email) and why.

For your own protection (in so far as there may be protection), you should read this:  
<http://www.guardian.co.uk/politics/2004/nov/07/freedomofinformation.uk>

Andrew Hall.



## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 30 March 2009 00:55  
**Subject:** Re: andrew hall - patent office - s.77

Dear Mr. Flack,

I write further to our recent conversations about the Patent Office's refusal to furnish me with the [15-06-05](#) and [01-08-07](#) Patents Register Administration Desk Notes in an unmodified form.

As you know, I have been seeking bona fide disclosure with the same date embedded in the electronic document (right click the pdf and select "properties") as is displayed on each page of the documents.

I have already pointed out that the page layout of each document goes haywire by the time one gets to around half way into the documents and that this strongly suggests that changes have been made to the original text.

I have already pointed out a very significant difference between the two documents with regard to whether staff inspect or ignore documents (a central issue in the Falsification of the Registers), and I have provided documentary evidence that (1) staff were instructed to ignore, exclude and even hide documents (such as unstamped main agreements like that which has affected me so badly), (2) the Comptroller claimed on 12-11-07 that staff were instructed to inspect documents, and (3) the 01-08-07 Desk Notes were amended to display an instruction to scan documents (in place of the previous instruction to ignore the documents). [see section 2.02 of the Desk Notes for the references to "ignore" (2005) and "scan" (2007).

A further aspect of the unstamped document is that it creates an express trust, to hold intangible assets pending assignment. [Section 32\(3\) of the Patents Act 1977](#) prohibits the registration of implied, express and constructive trusts.

The Comptroller has in the past claimed that s.32 relates to hospital trusts and the like. It does not. Quite obviously it relates to the three types of trust which can be created in order to put a patent in co-ownership without actually transferring it.

**I have noticed that the reference to Trusts on the last page of both Desk Notes stands out from the normal page layout in that the text is indented.** Furthermore, it seeks to give the impression that s.32(3) refers to registering a trust's ownership of a patent rather than to registering a transaction which does not actually transfer a patent but rather creates a trust (expressly, by implication or by construction). It is further unusual that the paragraph refers to "s.32(3) of the Act"; it seems that "of the Act" has been added for my benefit, as in-house documents simply refer to s.32(3) and have no need to mention "of the Act", as it is obvious that any reference to a "section" in Patents Register Administration documentation must be to the Patents Act 1977.

I therefore consider this to be a suspicious entry also.

The Comptroller intentionally misrepresents the meaning and purpose of s.32(3), which quite clearly is intended to prevent anyone from registering a mere equitable interest when they should be completing their agreements and procuring the prescribed assignments. It is ridiculous that a person should register the fact that he has the right to procure an assignment of a patent, without actually procuring an assignment.

Please also note that Mrs. Cooke created the 2005 Desk Notes pdf on a different computer to that of the 2007 Desk Notes pdf. She is recorded as Administrator in the properties window for the 2005 edition, and as DCOOK in the 2007 edition. This means that she transferred a copy of the 2005 Desk Notes onto her personal computer (for which she is logged on as Administrator). Mrs. Cooke must then have copied the resulting pdf back onto the main computer so as to email it to me from her Patent Office email.

Mrs. Cooke also printed copies of the Desk Notes and she might try to fob you off with them.

Please insist on seeing the original electronic documents as created on 15-06-05 and 01-08-07. Everyone in the Patents Assignments Section will have the original files saved on a hard drive.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 03 April 2009 15:31  
**Subject:** Freedom of Information Act 2000

Our Reference: FS50206398

Dear Mr Hall,

Just a brief note to let you know that I have now written to Mr Fletcher at the UK Intellectual Property Office outlining your complaint and requesting a meeting to discuss and resolve this matter. I will of course update you once I have received a response.

Yours sincerely,

Steve Flack  
Investigating Officer  
Information Commissioner's Office  
Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
Tel: 01625 545884  
Fax: 01625 545738  
Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

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Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
Tel: 01625 545 700 Fax: 01625 524 510

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 05 May 2009 09:59  
**Attach:** Vist to UKIPO May 2009 05-05-09.zip  
**Subject:** Re: Freedom of Information Act 2000 FS50206398

Dear Mr. Flack,

Please find my email attached. It is a summary of the s.77 matter and informs you of the latest documentary evidence. It is highly relevant to your forthcoming interviews at the Patent Office.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Stephen Flack](#)  
**To:** [Andrew Hall](#)  
**Sent:** Friday, April 03, 2009 4:31 PM  
**Subject:** Freedom of Information Act 2000

Our Reference: FS50206398

Dear Mr Hall,

Just a brief note to let you know that I have now written to Mr Fletcher at the UK Intellectual Property Office outlining your complaint and requesting a meeting to discuss and resolve this matter. I will of course update you once I have received a response.

Yours sincerely,

Steve Flack  
 Investigating Officer  
 Information Commissioner's Office  
 Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
 Tel: 01625 545884  
 Fax: 01625 545738  
 Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

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want us to respond by email you must realise that there can be no guarantee of privacy. Any email including its content may be monitored and used by the Information Commissioner's Office for reasons of security and for monitoring internal compliance with the office policy on staff use. Email monitoring or blocking software may also be used. Please be aware that you have a responsibility to ensure that any email you write or forward is within the bounds of the law. The Information Commissioner's Office cannot guarantee that this message or any attachment is virus free or has not been intercepted and amended. You should perform your own virus checks.

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<http://www.ico.gov.uk> or email: [mail@ico.gsi.gov.uk](mailto:mail@ico.gsi.gov.uk)

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
Tel: 01625 545 700 Fax: 01625 524 510

## EMIAL TO ICO 05-05-09 FROM ANDREW HALL

Dear Mr. Flack,

1. I gather that this week you are travelling to the Patent Office to interview Mr. Fletcher (Comptroller), Mrs. Cooke and Mr. Adkins but not Mr. Twyman (the Senior Legal Advisor who has co-ordinated the cover-up of the long-running Stamp Duty fraud and has coordinated the Comptroller's avoidance of dealing properly with my complaints and proceedings over the past four and half years).
2. Your investigation arose from my complaint under s.77 FoIA 2000 in respect of the Comptroller's refusal to disclose the Patents Register Administration Desk Notes as they stood on 01-08-07 (the most recent formal request for disclosure being made by me in February 2009 and obstructed to date by the Comptroller and Mrs. Cooke in breach of s.77 FoIA 2000).
3. It is a very simple request for information which exists and is not exempt, and one which can be very easily satisfied, as the 01-08-07 Desk Notes were created as an electronic document, amended by Mr. Adkins (and saved on his computer) and emailed to Mrs. Cooke (and saved on her computer as filename "Microsoft Word - Pat Ass DN Ver3.doc").
4. I have no doubt whatsoever that you will be told, at interview, that the original files, created on 01-08-07 and held on several people's hard drives/server folders (and the internal email server folders for each sender and receiver), have all been deleted in an extraordinarily coincidental combination of errors.
5. I allege that the reason why the Comptroller, Mr. Twyman and Mrs. Cooke would not let me see the original electronic version of the 01-08-07 is that Mrs. Cooke altered it after the Comptroller had claimed on 12-11-07 (a letter - which you have seen - written for him by Mr. Twyman in collusion with Mrs. Cooke <http://www.theinventivesteps.co.uk/AH18.PDF> at "J", in particular) that staff were instructed to inspect documents sent with Patents Forms 21/77 but that in the case of GB2267412 Mr. Adkins didn't look closely enough at the document.
6. People would believe such utter lies were it not for the documentary evidence I have uncovered.
7. You have already seen that the mutilated unstamped sale agreement was **excluded** from the registration by Mr. Adkins. This is not the same as "ignoring" the document.
8. You have already seen that the 2005 Desk Notes told staff to ignore documents if the Form 21/77 was duly signed. You have also seen Patents Directorate Instruction [99/3](#) (see rule 15) which makes it clear that Patents Forms 21/77 which are not accompanied by documentary evidence must bear the signatures of both the Assignor and the Assignee. An Agent can sign in place of a client if the Agent has been formally appointed and that appointment is registered. There was no Agent in the case of the Patent GB2267412. Mr. Adkins was in no doubt whatsoever that there was no agent appointed and that the mutilated document had been sent with the Form 21/77 because Sense-Sonic Ltd (the owner) had not signed the Form 21/77.
9. You will know from the letter dated 12-11-07 that the Comptroller did not want me to know that there was a policy to ignore documents. However, CIPA later told me about such a policy and dug out some minutes from meetings.

10. You may also have seen the minutes from a Patent Practice Meeting where CIPA raised objection to the use of the standard wording "Form 21/77 and supporting documents filed on .....(patent number)" because the word "supporting" suggested that he inspected the documents:

### ***Patent Practice Meeting***

***24 January 2001 at 10.30am, Concept House, Newport***

### ***Summary Record***

<i>Present:</i>	<i>Ron</i>	<i>Marchant Andrew</i>	<i>Serjeant</i>
	<i>Sean</i>	<i>Dennehey Alan</i>	<i>White</i>
	<i>Mike</i>	<i>Richardson Richard</i>	<i>Gallafent</i>
	<i>Emma</i>	<i>Tonner Luc Vandamme</i>	
	<i>Rob Crowshaw</i>		
	<i>Eileen Tottle</i>		

### ***ASSIGNMENT RECORDAL***

- 1. CIPA have reservations about the word "supporting" appearing on the Register and said it could be misinterpreted as meaning the documents have been examined, or at least suggests that the documents have the effect of supporting the validity of the transaction. "Form 21/77 and documents filed" was the wording CIPA preferred.*
  - 2. Since the meeting Ron has instructed that the necessary change be made to remove the word "supporting". However, due to the heavy workload of the Office's IT Directorate it may be some months before it is implemented.*
18. I couldn't understand where CIPA had got this idea from - **but I can now tell you:**
19. I mentioned to you that HMRC has denied the existence of communications between HMRC and the Comptroller (in breach of s.77 FoIA 200).
20. I now have some of those communications and here is a link to them  
<http://www.theinventivesteps.co.uk/p47-70.pdf>
21. The first letter explains, absolutely, where the "ignoring documents" policy came from. Furthermore, I can lead you to the very Patents & Designs Journal (page 3, 27-01-99) which announced this change in policy as follows -  
<http://www.theinventivesteps.co.uk/p49b.pdf>
22. The key issue here is that the Comptroller lied to me on 12-11-07 when claiming (1) that staff were instructed to inspect all documents sent for registration and (2) that in

- the case of GB2267412 Mr. Adkins did not look closely enough at the documentary evidence.
23. It is a fact that if Mr. Adkins had *not looked closely enough at the documentary evidence* (entitled "*agreement relating to the sale and purchase of certain assets*"), he would surely have treated it as though it were an assignment like all other documents entitled "Deed of Assignment" received that week - all of which registrations have the standard entry "Form 21/77 and documents filed on GBxxxxxxx".
  24. But, as you know, GB2267412 does not have the standard wording. Mr. Adkins overrode the standard wording and entered the words "Form 21/77 filed on GB2267412" manually so as not to register and draw attention to the defective document.
  25. Here is the proper registration practice (taken from the 1992-2005 Desk Notes) <http://www.theinventivesteps.co.uk/p681.pdf>
  26. Mr. Adkins was instructed to ignore documents if the document was signed by both the assignor and assignee. The 1992-2005 Desk Notes say that no document is necessary if both signatures appear on the Form 21/77, but the Comptroller is nevertheless under a statutory duty to register the documentary evidence (or else reject the entire application) - he cannot therefore exclude a bogus/defective document and press on with the registration regardless.
  27. The 2005 Desk Notes, however, contain the instruction to ignore documents (as per the Notice in the Journal).
  28. Mr. Adkins set out to do this on 20-09-04, but when he turned to the Form 21/77 he saw that it was not signed by any authorised person (not even by the applicant) and that documentary evidence was essential. Mr. Adkins could see that the documentary evidence was defective, so he excluded it (by overriding the default wording) and pretended that the Form 21/77 was duly signed.
  29. However, had Mr. Adkins not taken further unlawful action to delete a mandated sentence from the standard confirmatory letter dated 20-09-04, he might have received a Patents Form 51/77 from the signatory, confirming (not that it was not already blatantly obvious from the information on the Form 21/77) that the signature was given on behalf of the applicant - and not on behalf of the Patent owner. Such further action would have removed any room for excuse with respect to registering the transaction, so Mr. Adkins did what he could to avoid such a happening.

### **BOOKING IN OF DOCUMENTS BY THE ASSIGNMENTS SECTION**

30. The Comptroller has blocked release of further documents in breach of s.77 FoIA. In particular, Mrs. Cooke has lied, claiming that she has no central record of Forms 21/77 and accompanying documents received by the Assignments Section.
31. She has lied because she knows that I can use her central list of documents booked in (Excel files) and compare it to the 5,900 patent registers I have downloaded to expose all those registrations which make no reference to documentary evidence (exposing the cases where she and her section staff have hidden and/or returned defective documents). The booking in procedure is explained in the 1992-2005 desk notes - I have underlined the relevant parts for you ...



<http://www.theinventivesteps.co.uk/p692.pdf> (see page 690)

32. I have gone through my copy of the Patent File for GB2267412 and have copied the six extracts from these central records. You will see that, just as stated in the Desk Notes, a new excel file is created each week and given a four-digit file name denoting the week and the year; i.e. the excel file for 05-01-2005 is 0105.WK4 (WK4 is an excel suffix). These RS sheets can be found [here](#).
33. In response to my request under the FoIA 2000 Mrs. Cooke has denied that any central record is made. She claims that I can inspect the individual patent files - but as I am interested in the data for every live patent since 1992, the central electronic record is clearly more practical. Furthermore, the Comptroller temporarily removes the hidden documents from files so that they cannot be found upon public inspection.
34. There are a number of patent files I would very much like you to inspect at the actual warehouse - i.e. before the Comptroller gets his hands on them. To this end I asked (under FoIA) for a list of all files removed from the warehouse since 01-09-08 so that I could be sure that he has not used his central records to identify the false registrations and called up the files in order to permanently remove the Not Open to Public Inspection folders. Even if he has done this, I can still undermine his registrations for lack of evidence and show that he has called up the files for no reason other than to try to cover up fraud.
35. When you talk to Mrs. Cooke, please consider asking her to show you the excel file for the week of 20-09-04, as it will show you what documents were booked in during that week. Only GB2267412 had a document excluded that week. The other entries were accompanied by assignments and these were registered whether or not the Forms 21/77 bore all necessary signatures. Here are ten examples from that week, selected at random by the Patent Office (because they were unwilling to order all thirty files for my inspection at the Patent Office in September 2008). <http://www.theinventivesteps.co.uk/AH18.PDF>. I have marked the ten registers to highlight the entries "Form 21/77 **and documents** filed on GBxxxxxxx".
36. I suspect that as of the change of policy in 1999 to ignore documents when a Form is duly signed, the Comptroller stopped booking in documents across the board, whether they were necessary or not, and only booked in the Forms on the "RS Sheets". This is quite unacceptable behaviour for a public Registrar charging up to £350 per annum to register documents and maintain a register.
37. I am certainly not the first to complain about the Registration of documents - but I may well be the first to complain that a document was excluded; others have complained that documents were registered as being received and yet no document was made available to the complainant upon request. This is what one patent agent had to say about it - <http://www.theinventivesteps.co.uk/p49b.pdf>
38. Given that the Comptroller informed HMRC (by letter of 24-12-1998) and issued a Notice (in the Journal on 27-01-1999) when he changed policy to ignore documents, it rather begs the question as to why there has been no Notice informing practitioners, the public and staff of the change of policy that appeared in the 01-08-07 Desk Notes sent to me in 2008 - telling staff to "scan" documents.
39. There is a straightforward explanation for this. There was no such policy change; the Desk Notes were amended only because of my FoIA request. And I have every reason to believe that the amendment was made **after** 01-08-07.

40. In any event, Mrs. Cooke knew full well what was in the 2005 Desk Notes when she briefed Mr. Twyman to write the letter of 12-11-07 on behalf of Mr. Fletcher - after all, she had just authorised Mr. Adkins' amendments of 01-08-07.
41. You might also ask Mrs. Cooke why she transferred the 2005 Desk Notes to her own PC ("Administrator") to create the 2005 pdf. Surely she had no need to transfer the document from her main PC (on which she is registered as "Debbie Cooke") and transfer it to another PC which no one else uses (hence her use of it as "Administrator", as seen in the pdf file properties information) - unless she planned to edit it before saving it, transferring it back to her main PC and emailing it to me in October 2008.
42. This is all relevant to the question "when did Mrs. Cooke change the word in her 01-08-07 Desk Notes from "ignore" to "scan".
43. I maintain that the reason she will not respond to my request of February 2009 to send me the original electronic file created on 01-08-07 is because it contains the word "ignore".
44. In any event, Mr. Fletcher, Mrs. Cooke and Mr. Twyman all lied in that letter of 12-11-07. Two signatures were required on an unaccompanied Form 21/77 on 20-09-04, and staff were under instruction to ignore documents if Forms 21/77 were registrable without supporting documentary evidence.
45. "Ignoring documents" was intended to give the Comptroller an excuse whenever he breached his statutory duties and registered a transaction for which there was in fact no evidence of assignment and/or the payment of Stamp Duty - he would claim that the signature/s on the Form assured him that the statutory requirements were met.
46. What the Comptroller needs to bear in mind is that falsification of the Register carries up to two years imprisonment – and closing one's eyes, as he does, puts him in line for such a penalty – see section 109 (Part III) <http://www.theinventivesteps.co.uk/p536.PDF>
47. He acknowledged to Parliament on 29-11-99 that accepting one signature could lead to registering a fictitious assignment, and even though he could not in fact register an assignment on the basis of only one signature (unless, according to his new policy announced on 27-01-1999, the Stamp Duty declaration on the Form 21/77 was deleted), he did just that on 20-09-04 – by hiding an unstamped, mutilated sale agreement, closing his eyes to it and pretending that a single signature of a mere practitioner on a Form 21/77 was sufficient evidence of assignment and the payment of Stamp Duty.
48. I hope that you will find this further evidence of the policy to ignore documents helpful.
49. Finally, I remind you of the complaint "dealt with" by the Comptroller in the spring of 2008 in response to which he stated that he had just started a review of Register Administration practice.
50. I mentioned to you that this is odd, given that he was adamant on 12-11-07 that all was in order.

51. Mrs. Cooke must have undertaken that Review, as Registers Manager, and she should therefore be able to tell you why it was called for and what changes were made. There must surely be documentary evidence of this review - and I would like to see it under the FoIA 2000.
52. The Attorney General's Solicitor is trying to find out why HMRC has not taken action against these people for fraud – the evidence of fraud is complete.
53. I therefore expect that you will face people absolutely determined to deceive you and that they will try to get out of responding to my request of February 2009 for the original electronic file of the 01-08-07 Desk Notes in an attempt to persuade you that what has been disclosed is "good enough".
54. It is not.
55. If Mr. Fletcher, Mrs. Cooke and Mr. Adkins refuse to show you the electronic file, filename "(Microsoft Word) - Pat Ass DN Ver3.doc" – which will be saved in numerous folders on the servers and hard drives – I ask you to deal with the matter as a breach of FoIA under s.77.
56. My request for the information was made in February 2009 and if you return without the file as created on Mr. Adkins PC on 01-08-07 and emailed to Mrs. Cooke (and not a forgery made on another PC in recent weeks with clock turned back so as to give the impression that it was saved on 01-08-07) and the Information Commissioner will not commence proceedings forthwith, I will want to bring criminal proceedings in the name of another.
57. I have examples of similar falsification with respect to the Manual of Patent Practice, and can assure you that these people are desperate to avoid the fate that awaits them, having done so much over the past four and half years to pervert the course of justice.
58. With three months left to bring Mr. Fletcher, Mrs. Cooke, Mr. Twyman and Mr. Adkins before the courts, time is of the essence and I hope that you will consider all the places where the original document should still be found and ask them to show you the email and document archives on both Mr. Adkins' PC and Mrs. Cooke's PC for the period around 01-08-07 so that you can bring this matter to a definite conclusion.
59. As all staff have their own hard copies of Desk Notes, I am sure you will find them all in possession of pristine Desk Notes and not well-thumbed Desk Notes printed on 01-08-07.
60. You might ask Mrs. Cooke and Mr. Adkins why the pdf files' pages are fine for the first 20 or so pages and then show definite signs of the removal/addition of text, such that headings appear at the bottom of pages instead of being at the top of the next page. This has nothing whatsoever to do with converting from word to pdf, as the first 20 pages or so are fine.
61. These people need to be brought to book and the evidence I have provided makes this abundantly clear.

Yours sincerely,

Andrew Hall.

**EMAIL TO THE INFORMATION COMMISSIONER**

**FROM ANDRE HALL 22-05-09**

Dear Mr. Flack,

1. Thank you for taking my call this morning.
2. It is over nineteen months since I asked the Comptroller to disclose Desk Notes instructing staff on procedures for registration of transactions, instruments and events.
3. On 11-12-07 he told me, in a letter, that staff were instructed to inspect all documents sent to him for registration.
4. He had just reviewed his Desk Notes on 01-08-07 (unbeknown to me).
5. You have just returned from an investigative trip to the Patent Office and appear to have returned with three documents (three versions of the 01-08-07 Desk Notes), the significance of which you say you do not understand.
6. One reason for this is that the Patent Officers are facing very serious consequences for what they have done (they could face prison sentences under s.109 and s113 Patents Act 1977) and are at pains to deceive you over what they have done.
7. They have deceived the High Court, Parliament, HMRC and the Police before you, so you are far from alone. All four are now fully aware of what has happened and how and why they were deceived.
8. For whatever reason, and without understanding why it was significant that the 01-08-07 Desk Notes in your and in my possession in pdf form have been altered by Mrs. Cooke from the original form as at 01-08-07, you have nevertheless discovered that there were indeed three versions of the 01-08-07 Desk Notes on computer at the Patent Office, two of which instruct staff to ignore documents and one of which (v.3) which instructs staff to inspect them.
9. I have repeatedly asked to see version 1 and have been told that version 3 is "version 1", as created on 01-08-07.
10. I believe that you no know that this is not true at all.
11. You might appreciate that having told me that staff were instructed to **inspect** documents, it might be of concern to the Comptroller to be subject to a FOI request for disclosure of the Desk Notes, particularly as he had only just reviewed them three months earlier and that **they instructed staff to ignore documents**.
12. There followed months of blocking my request.
13. Mrs. Cooke pretended for months on end that she was "*pulling the documents together*" – but you and I now know that Desk Notes are a single *Word* document and that she simply did not want to send the whole document to me, for fear of what I would expose.

14. When I eventually received a few selected pages of the 01-08-07 Desk Notes, I could see that they instructed staff to “scan” (inspect) the documentary evidence.
15. It seems that you have been hoodwinked by Mrs. Cooke et al into forgetting what this is all about:
16. I have been repeatedly asking for the 01-08-07 Desk Notes **as they stood at 01-08-07** and they have repeatedly and falsely claimed that I have received them – incredibly claiming in their recent Review (of their decision in March 2009 not to respond to my requests for information) that I received the original 01-08-07 Desk Notes in January 2008.
17. This is proved to be untrue by the documentary evidence.
18. I am therefore clearly claiming to you that in when I repeated my request for the umpteenth time for disclosure of the 01-08-07 Desk Notes **in their original form as at 01-08-07**, I again received the response that the pdf version was the original document.
19. **I made that request in February 2009 and I still have not received the original version.**
20. I have a forgery.
21. As do you.
22. But I do not have the document I asked for, and that is a breach of s.77 FOIA.
23. To avoid giving me the document, they are brandishing a forgery and claiming it to be the original.
24. It does not matter when the forgery was made (the time limit is irrelevant), what matters is that it exists, has been used to deceive me and only three months have passed since I requested the document.
25. I have now received a Review of the Decision of March 14 not to give me what I have requested which again deceives the reader into thinking that the original has been provided.
26. **This Review too is an offence under s.77 and has only just occurred.**
27. There is therefore no time bar to the offence of withholding a document which exists and claiming that a document already disclosed, and which is in fact a forgery, is the document I am seeking.

### **REQUEST**

28. I ask you URGENTLY to let me see the three documents you have discovered.
29. I ask you to tell me whether you have admissible evidence of when the documents were created and last saved on the Patent Office computer. i.e. I wish to know on what dates each of the three *Word* documents were created.

30. I can then relate the amendments to events for which I already have evidence (the Manchester Library has downloaded the evidence to ensure that the Comptroller does not delete it, as he did with his Stamp Duty page in his on-line Manual of Patent Practice in June 2008 to stop HMRC clicking on it and seeing it).
31. As I have evidence of interference with electronic files (and have the Manchester Library as a witness), I am deeply suspicious of the people you met. However, if they did not expect you to ask to see their computers they might not have had the wit to do what Mrs. Cooke did with the 2005 Desk Notes pdf and move the file from her desktop (where she is "Debbie Cooke") to it her laptop (where she is "Administrator") to alter and re-save it before transferring it back to her desktop for emailing to me in October 2008.
32. Another trick is to do what Harold Shipman did and turn the computer's clock back, resave the document, and then put the clock forward again - this gives the false impression that the document was created in the past. However, it is possible to detect the alteration to the clock in the log, and indeed any deletion or event whatsoever, by using a special search facility to find it instantly.
33. The Comptroller is not going to escape trial for falsification of the Register and Stamp Duty fraud (which affects tens of thousands of registrations and hundreds of millions of pounds), and I hope you realise that this matter of version 3 of the 01-08-07 Desk Notes **is personal to me** – the Comptroller has forged a copy of the Desk Notes to pervert the course of justice, undermine proceedings for the correction of the Register, by setting a false basis upon which to make a decision thereon.
34. I have document upon document proving that the Comptroller has held out that pdf to be in the same form since 01-08-07.
35. You now have the evidence to prove this to be fraud.
36. It is now a matter of whether you are going to get me the document I have been seeking for 19 months (which you now have), so that I can bring my own prosecution (possibly in the name of the Attorney General, who is quizzing HMRC over their failure to take action for fraud in their own name), or whether you are going to accept that the Review has served to keep the offence running to the present day such that the clock has only just started ticking in respect of the most recent offence of withholding an existing document by holding out a forgery as being the requested document.
37. It seems that you have not referenced what Mrs. Cooke et al have told you to the facts of my requests for information. I expect that they have told you that they sent me the Desk Notes as they stood on the day they sent them – but I clearly asked for the Desk Notes as they stood at 01-08-07, and they know this full well.
38. Believe me, we have **fought** tooth and nail over this (in writing) for well over a year and the documentary evidence leaves no doubt whatsoever as to what Mrs. Cooke et al were required to hand over.
39. They seriously underestimated the importance of this to me and my family and never expected their efforts to create and maintain an unlawful rubber-stamping registration process to be so completely exposed.

40. HMRC turned a blind eye from 28-03-00 because they seriously underestimated the number of transactions affected thereafter – they were unaware of the Comptroller's Desk Notes instructions to hide main agreements going back to 1992 and so had never seen many, if any, come in for Stamping.
41. As a result, HMRC did not think that many chargeable agreements would arise after 28-03-00 (the date upon which assignments of only IPR became exempt from Stamp Duty, whilst main agreements continued to be chargeable).
42. The Comptroller knew different, and continued to hide them.
43. Please consider my comments and requests before contacting the Comptroller again and before issuing any decision to abandon the investigation, which is what it appears you were of a mind to do this morning.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 24 May 2009 09:23  
**Attach:** EXAMPLES OF REQUESTS FOR 01-08-07 DESK NOTES ORIGINAL FILE.zip  
**Subject:** Re: Case Reference Number FS50206398

Dear Mr. Flack,

Thank you for your email.

Please excuse my distressed reaction to your preliminary view of what you have recovered from the Patent Office.

It sounds like you have recovered **precisely** what I have been trying to get - the Patents Register Administration Desk Notes AS THEY STOOD ON 01-08-07.

The Comptroller does not want me (or the Courts) to see these notes as they prove him to have lied on 12-11-07 in order to cover up the fraudulent registration of a fictitious assignment on 20-09-04.

I could swamp you with documents showing that I have repeatedly requested the Desk Notes in their original form, and not as altered by Mrs. Cooke.

However, I have saved you the agony by identifying the relevant sections from the Comptroller's bogus Review under FOIA, the results of which were issued on 12-05-09 and are subject to a FOI complaint.

There is enough evidence in the Review to show that I repeatedly asked for the original document and that the Comptroller has repeatedly lied when claiming that the pdf made on 02-09-08 is the original version.

The attachment is very short and to the point.

The circumstances under which you gained access to the Patent Office computer during your interview, searched for the files and discovered the three versions of the Desk Notes are relevant to my case.

Mrs. Cooke's explanations for the existence of three versions of the Desk Notes, and why I had not been sent them are also relevant to my case.

I hope that you have notes to this end.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Stephen Flack](#)  
**To:** [Andrew Hall](#)  
**Sent:** Friday, May 22, 2009 3:53 PM  
**Subject:** Case Reference Number FS50206398

Dear Mr Hall,

I understand that that you have recently called to speak to me again. Unfortunately I was in another meeting and will shortly be leaving the office for the weekend having been away for the majority of the week. I appreciate that you want some further information from me as soon as possible but I must ask you to be a little more patient with me as I

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need to consult/update my manager with this case and rather than give you information in piece meal I would want to let you have a structured and formal response. I will endeavour to get this all to you early next week.

Your patience in this matter is appreciated.

Regards,

Steve Flack  
Investigating Officer  
Information Commissioner's Office  
Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
Tel: 01625 545884  
Fax: 01625 545738  
Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

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<http://www.ico.gov.uk> or email: [mail@ico.gsi.gov.uk](mailto:mail@ico.gsi.gov.uk)

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
Tel: 01625 545 700 Fax: 01625 524 510

**REFERENCES TO THE PATENTS REGISTER ADMINISTRATION DESK NOTES IN  
THE COMPTROLLER'S REVIEW UNDER FOIA DATED 12-05-09**

**REQUEST**

**RESPONSE**

**13-01-09**

**B004:** Under the FoIA 2000 I repeat my request to Mrs. Cooke to send me the pdf of the 01-08-07 Patents Register Admin. Desk Notes which pdf was created on 01-08-07.

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Repeated request, information was supplied in our letter of 25/07/08.

**02-02-09**

**B021**

(9) send me a copy of the latest version of the Patents Register Administration Desk Notes.  
(10) confirm which of the Desk Notes instructions (in AH DOCUMENTS 2, attached) are still in force and which are not.

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Requests 9 and 10 are repeated requests the 2007 (current version) of the desk notes were sent to you on the 25<sup>th</sup> July 2008.

**02-02-09**

I have given Mrs. Cooke until 5pm on Monday 9th February 2009 to email me the (long overdue) pdf of your 01-08-07 edition of the Patents Register Administration Desk Notes on her computer.

**B022** - Under the Freedom of Information Act 2000 I require you to email me that pdf direct from your hard drive. I require you to send me the pdf which was created on or just before 01-08-07, and not any later version.

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Repeated request the 2007 desk notes were sent to you on the 25/01/08.

**06-02-09**

**B023** - As a back stop, just in case you wish to chance your luck and ignore the deadline for disclosure of the 2007 Desk Notes, I require you to email to me the original .pdf masters of the 2005 and 2007 Desk Notes as created on 15-06-05 and 01-08-07 respectively. I have asked for these many times, and under the FoIA 2000. You have deceived me and have sent me .pdf files which were not as you claimed.

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Repeated request the 2007 desk notes were sent to you on the 25/01/08.

**12-03-09**

**B025** - Request under the Freedom of Information Act 2000: I require you to send me all details of all enquiries you and your officers have made into matters of the Register of Patents, the Register of Registered Designs and the Register of Trade Marks since I complained to you on 29-10-07.

1. **B026** - Request under the Freedom of Information Act 2000: I require you to send me all details of all changes you have made to your training, practice and procedures with respect to matters of the Register of Patents, the Register of Registered Designs and the Register of Trade Marks since I complained to you on 29-10-07.

For the purposes of clarity, I require you to provide the dates upon which enquiries were made and completed, the information which was collected during those inquiries, the changes which were made or which have been considered or put forward for implementation and the dates upon which any changes were made.

**B027** - Request under the Freedom of Information Act 2000: I require you to send me a copy of the Patents Register Administration Desk Notes in their current form as at 12-03-09.

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already supplied in our letter of the 10/03/09, paragraph 6.2.

B025 + B026- Request considered to be vexatious. Your requests form a pattern of obsessive behaviour , have caused distress to members of staff and placed a significant burden on the Office During the period of the review 30 e-mails were received , containing a significant number of requests with the clear intention to reopen closed issues. Your e-mails have also mingled accusations and complaints with request for information.

B027 - Repeated request the 2007 desk notes were sent to you on the 25/01/08.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 26 May 2009 07:32  
**Attach:** Pat Ass DN Ver3.pdf  
**Subject:** Fw: Designs desk notes january 2003

Dear Mr. Flack,

This is a forwarded email in its original form. It shows (below) that Mrs. Cooke has been in no doubt that I accuse her of altering the Patents Register Administration Desk Notes and yet she and Mr. Fletcher have insisted that the attached Desk Notes are exactly as created on 01-08-07. You know differently.

Falsification of the Register is an imprisonable offence - for the very reasons that have caused such damage to me and my family - so I am in no doubt whatsoever that they will change their latest story too and claim that they made a mistake.

I am ready to blow any such claims out of the water, as I have numerous letters and emails proving perversion of the course of justice.

For example, on 08-09-08 I received another FOI response in which Mrs. Cooke avoided admitting that Wilson Gunn M'Caw had also sent a copy of the unstamped agreement (mutilated) with their letter and Form 21/77 **for registration**:

*"On 10 September 2004 we received a letter and a form 21/77 from Wilson Gunn McCaw on behalf of Tonewear Limited requesting registration of an assignment dated 15 September 2004 from Sense-Sonic Limited to Tonewear Limited. This resulted in the second entry dated 20 September 2004".*

The Register entry excludes the agreement, as you know.

Mrs. Cooke et al were concerned on 12-11-07 (Mr. Fletcher's letter) that any mention therein of "ignoring documents" might alert me to the fact that they had excluded the sale agreement from the Register on 20-09-04, so they claimed to me on 12-11-07 that staff were instructed to inspect all documents. This led them to forge Desk Notes, as they conflicted with the claims in the letter.

They will claim that they simply changed policy. But I have been very clear in my requests for the original version of the 2007 Desk Notes and they have been very clear in their assertions that there is only one version.

I trust that this puts the three versions of the Desk Notes in your possession in the true context. I do have more documentary evidence to this end.

As mentioned in earlier emails, the attached document is a forgery and it is being repeatedly used to block disclosure of version 1.

Each use of the forgery is an offence under s.77. The latest FOI Review (earlier this month) made such a use - claiming that the attached file is the original document.

A criminal prosecution can be brought under s.77, but I would like to discuss the effects of such action on my case.

I look forward to hearing from you.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Andrew Hall](#)  
**To:** [Debbie Cooke](#)

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**Cc:** [Paul Twyman](#) ; [ian Fletcher](#)  
**Sent:** Thursday, September 04, 2008 3:18 PM  
**Subject:** Fw: Designs desk notes january 2003

Dear Mrs. Cooke,

I am forwarding to you your recent email to me together with the pdf file you created on 02-09-08.

Given that the original 2007 notes were created in August 2007, please send me the original file created in 2007.

I long-since asked you for the 2003 patents register admin desk notes and the 2005 patents register admin desk notes. **You have not sent these.**

**Please send them by return. In their original electronic form.**

I asked you for the designs desk notes as at 2003 - not two pages.

**Please send them by return. In their original electronic form.**

I am not sure what you mean by sending me page 1 and page 2 of the designs desk notes with beautifully photocopied holes punched in them.

You are simply wasting time and increasing costs by sending me documents which you know are not representative of what I have clearly requested.

You have spun out disclosure and made your point - you did not want me to discover and expose the fraudulent deletion of "*and documents*" from OPTICS and the removal of the unstamped mutilated document from the Register after issuing confirmation that it had been registered.

In the light of your excuses for accepting the application of 09-09-04 I suggest that you too inspect all the other applications you dealt with between 16th and 22nd September 2004 in order to put things in perspective.

Other than by fraud at your end, I cannot for the life of me establish how a Form 21/77, from schedule 1 Patents Rules 1995, signed by a mere address for service who never completed a Form 1/77 or a Form 51/77, can be used to procure registration of change of proprietorship. According to what you falsely present as THE REGISTER (OPTICS), no evidence was filed.

And you wonder why I ask for genuine documents? I very much doubt that you do.

Please do as I ask and send me the genuine desk notes by return.

Closing your eyes to fraud is no defence.

I refer you and your colleagues to s.109 and s.113 Patents Act 1977.

Yours sincerely,

Andrew Hall

----- Original Message -----

From: "Debbie Cooke" <[Debbie.Cooke@ipo.gov.uk](mailto:Debbie.Cooke@ipo.gov.uk)>

To: "Andrew Hall" <[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)>

Cc: "Ian Fletcher" <[ian.Fletcher@ipo.gov.uk](mailto:ian.Fletcher@ipo.gov.uk)>

Sent: Tuesday, September 02, 2008 9:06 AM

Subject: Re: Designs desk notes january 2003

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> Dear Mr Hall  
>  
> I am replying to your email of 20 August 2008. Please find attached  
> electronic copies of the Patents Assignment desk notes. I apologise for  
> the delay in sending these. No sections of the desk notes have been  
> withheld.  
>  
> In your email, you also raise questions about the designs desk notes.  
> The copies I have previously sent are true copies of the originals.  
> However, I have placed another set of these in the post for you today.  
>  
> Yours sincerely  
>  
> Debbie Cooke  
>  
> Debbie Cooke  
> Registers Manager  
> Finance Directorate  
> Tel: 01633 814140  
>  
>>>> "Andrew Hall" <[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)> 20 August 2008 22:55  
>>>>  
> Dear Mrs. Cooke,  
>  
>  
>  
> On 25th July you sent me some documents.  
>  
>  
>  
> You claimed that you previously left out page 2 of the designs desk  
> notes Jan 2003 in error, as it was a double-side document.  
>  
>  
>  
> You sent me what you claim is page 2.  
>  
>  
>  
> I wrote to tell you that it was not satisfactory and asked for a true  
> copy of page 1 and page 2.  
>  
>  
>  
> You have not done so.  
>  
>  
>  
> Before telling you why it was unsatisfactory, I point out that you  
> withheld section 2.00 of the Patents Desk notes from me first time  
> around, but must have forgotten to remove it on 25th July 2008. Clearly  
> it is highly relevant.  
>  
>  
>  
> I shall now tell you what is odd about your design desk notes pages one  
> and two:  
>  
>  
>  
> You tell me that your page two is printed on the back of the page one  
> you sent to me earlier this year.  
>  
>

>  
> As page one instructs on the completion of the Form 21/77 and stops a  
> Part 6, I naturally wanted to see what you have to say about part 7 -  
> the stamp duty declaration.  
>  
>  
>  
> You did not send page 2, so I was left wondering why.  
>  
>  
>  
> You have now sent me what you claim is printed on the back of the page  
> one you sent to me - but there is a problem:  
>  
>  
>  
> Whilst the photocopier has picked up the holes punched in page 2 and  
> shows them on the right of the page, suggesting that this is the back of  
> a "page one", the page one you sent to me has no holes at all.  
>  
>  
>  
> I am quite happy to leave it at that and show the Court what you have  
> sent me.  
>  
>  
>  
> I merely wanted to play fair and give you a chance to send me a genuine  
> document in which the Court can have confidence.  
>  
>  
>  
> Please send me a true copy.  
>  
>  
>  
> Please send me all of the other documents I have requested and to which  
> I am entitled.  
>  
>  
>  
> Yours sincerely,  
>  
>  
>  
>  
>  
> Andrew Hall.  
>  
>  
>  
>  
>  
>

**Andrew Hall**

---

**From:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 27 May 2009 09:08  
**Attach:** DESK NOTES 1.pdf; Pat Ass DN Ver2.pdf; Pat Ass DN Ver3.pdf  
**Subject:** Case Reference Number FS50206398

Dear Mr Hall,

Please find attached pdf versions of the 2007 Desk Notes which I discovered during my visit to the IPO on 20 May 2009.

As a result of your recent emails and telephone calls I am seeking clarification from the IPO on a number of points and will revert to you in due course.

In the interim period it will be appreciated if you do not contact me as I have other cases which also need my attention.

Yours sincerely,

Steve Flack  
 Investigating Officer  
 Information Commissioner's Office  
 Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
 Tel: 01625 545884  
 Fax: 01625 545738  
 Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

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<http://www.ico.gov.uk> or email: [mail@ico.gsi.gov.uk](mailto:mail@ico.gsi.gov.uk)  
 Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
 Tel: 01625 545 700 Fax: 01625 524 510

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**Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Cc:** "PRENTICE, Gordon" <PRENTICEG@parliament.uk>  
**Sent:** 08 June 2009 18:39  
**Attach:** ICO EVIDENCE EXTRACT 08-06-09 + notes.pdf  
**Subject:** Re: Case Reference Number FS50206398

Dear Mr. Flack,

As you know, my repeated FOI requests for the original Word document, proving the date of creation, from which the pdf "Pat Ass DN Ver3.pdf" (the purported Patents Register Administration Desk Notes 01-08-07) was created on 02-09-08, have not been satisfied.

I alleged to you that the Comptroller had sent me extracts from a forged copy of his Desk Notes in the aftermath of his letter of 12-11-07 which I took to my MP at the time. After much obstruction, I received the extracts on 25-07-08 (I wanted the entire document) and, following further repeated requests, I eventually received Pat Ass DN Ver3 by email on 02-09-08 from Mrs Cooke at 9:06am. She created the pdf at 9.00 am on 02-09-08.

Since that time I have pressed for the true Desk Notes - which I told you would instruct staff to ignore documentary evidence. I had traced the practice of ignoring documentary evidence back to 24-12-1998 (in a letter from the Comptroller to HMRC, attached).

Although in my case the Comptroller did not ignore the mutilated unstamped sale agreement sent to him on 09-09-04 as purported evidence of assignment of my patent (he excluded the document from the Register on account of the defects), he did not want me to see the instruction, as he had claimed to me on 12-11-07 that staff were instructed to inspect all documentary evidence but that, in my case, staff had not looked closely enough. He wanted to draw my attention away from discovering that he had inspected and then hidden the defective sale agreement.

As he had in fact received both a Form 21/77 and document for registration, but had only registered a Form 21/77, he has been at pains to present the Form 21/77 as being signed sufficiently for there to have been no need for documentary evidence of assignment. He had told HMRC on 24-12-98 that he would register documentary evidence without inspecting it if the accompanying Form was signed by both parties. HMRC objected to the practice, publishing its disapproval in the CIPA Journal in September 1999 (documentary evidence attached).

The Desk Notes present far more worrying instructions - instructions to hide main agreements which are chargeable with Stamp Duty in Not Open to Public Inspection "pink jackets". The document he hid on 20-09-04 was a main agreement chargeable with unpaid Stamp Duty and the Form 21/77 he registered was not duly signed. I attach HMRC's statement that the Comptroller is in breach of the Stamp Act 1891 and is liable to penalty.

The Desk Notes also show how register entries are made (section attached). The standard automatic wording is "Form 21/77 and documents filed on....", but authorised officers can override this and remove the words "and documents" so as to register only a Form 21/77.

The registration is indefensible.

My royalty claim has been set against a wholly fraudulent registration practice which put an asset-stripper's falsely-named sham on the Register (an insolvent company which has nothing to do with the exploitation of the invention but rather hinders litigation whilst other companies exploit it) and it is no wonder that my immediate complaints in September 2004 were brushed aside - the Comptroller did not want to draw attention to his own role in the applicant team's falsification of the Register.

Altering the instructions in the Desk Notes and denying the existence of other Desk Notes dated 01-08-07 "DESK NOTES 1.doc", is fraud.

The date upon which the alteration was made is relevant, though not essential, to procuring a conviction, but I

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have civil proceedings to bring and I want the dates of the three versions so that I can present DESK NOTES 1.doc to the High Court and let the Police deal with the forgery (which I do not need for my proceedings) as a separate matter.

Please tell me why the dates of the word documents which you discovered on computer at the Patent Office on 20-05-09 and which you had converted to pdf by Mrs. Cooke, registers manager, at 11.14 am on 20-05-09 have not been preserved in evidence and why, when this investigative error was pointed out by me on 22-05-09, the Comptroller was not asked to provide the dates **by return**.

In your absence last week, the matter was reported, fully, to the Police. I have given and signed a witness statement, and the documentary evidence is subject to the Officer's own witness statement.

Whatever dates Mrs. Cooke now claims against the three pdfs, I have the further documentary evidence (some by her own hand) to prove fraud.

This matter has been neglected at a critical stage and the Comptroller has been given time to consider how best to conceal the remaining outstanding evidence.

Other than to give the Comptroller a chance of escaping criminal prosecution (which cannot in fact be prevented by backdating the forgery from the prima facie date of 02-09-08), I see no just reason why there has been such a casual approach at the ICO to recovering evidence which should have been preserved on the day.

Please get me the dated documents I asked for.

I required and require the information for civil proceedings and the introduction of wholly unnecessary delay with respect to getting these dates is not acceptable.

You can see from the attached evidence that the unstamped document was chargeable with Stamp Duty, was submitted in mutilated form as evidence of assignment, and was not registered. I attach an example registration from the same period to show the standard wording "Form 21/77 and documents filed on ....".

The Desk Notes, the letters between HMRC and the Comptroller in 1998-2000 and the evidence of the Comptroller's dealings with respect to changes to the Patents Rules 1995 in 1998-2000 provided a full and comprehensive explanation as to the malpractice which has been going on at the Patent Office Assignments Section since 1992.

The Comptroller even forecast to Parliament on 29-11-99 that he might register fictitious assignments on the basis of just one signature - and he has certainly done that in this case.

There is nothing the ICO can do to help the Comptroller out of the situation he has created to my prejudice and loss, so please complete the process and get me what I have been asking for.

As a reminder of what I have been asking for, I include in the attachment some extracts from the Comptroller's 12-05-09 Review of his obstructive responses to my 2009 requests for information.

Yours sincerely,

Andrew Hall.

Original Message -----

**From:** [Stephen Flack](#)  
**To:** [Andrew Hall](#)  
**Sent:** Wednesday, May 27, 2009 10:08 AM  
**Subject:** Case Reference Number FS50206398

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Register for the  
Patent (inventor  
Andrew Hall). See  
bottom of page 2.

6  
AH13A

TIMED: 20/09/04 14:58:59

PAGE: 1

REGISTER ENTRY FOR GB2267412

Form NP1 Application No GB9312798.3 filing date 23.12.1991

Lodged on 21.06.1993

Priority claimed:

21.12.1990 in United Kingdom - doc: 9027784

PCT NATIONAL PHASE

PCT Application PCT/GB1991/002316 filed on 23.12.1991 in English

Publication No WO1992/011738 on 09.07.1992 in English

Title RADIO-BASED HEARING AID SYSTEM

Applicant/Proprietor

SELECT HEARING SYSTEMS LIMITED, Incorporated in the United Kingdom, Audio  
House, Grindleton, CLITHEROE, Lancashire, BB7 4RL, United Kingdom

[ADP No. 06384085001]

Inventor

ANDREW JAMES JAMIESON HALL, 398 Gisburn Road, Blacko, NELSON, Lancashire,  
BB9 6LS, United Kingdom

[ADP No. 06384093001]

Classified to

H4J

H04R H04B

Address for Service

WILSON, GUNN & ELLIS, 41-51 Royal Exchange, Cross Street, MANCHESTER, M2  
7BD, United Kingdom

[ADP No. 00037770001]

Publication No GB2267412 dated 01.12.1993

Examination requested 19.08.1993

Patent Granted with effect from 12.10.1994 (Section 25(1)) with title  
RADIO-BASED HEARING AID SYSTEM

13.06.1994 Notification of change of Address For Service name of

WILSON, GUNN & ELLIS, 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00037770001]

to

WILSON GUNN M'CAW & CO., 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00008144001]

dated 01.05.1994. Official evidence filed on 9219583.3

Entry Type 7.2 Staff ID. 8AD1 Auth ID. AO

28.02.1997 Notification of change of Address For Service name and address of

WILSON GUNN M'CAW & CO., 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00008144001]

to

WILSON GUNN M'CAW, 41-51 Royal Exchange, Cross Street, MANCHESTER,  
M2 7BD, United Kingdom

[ADP No. 07153927001]

dated 28.02.1997. Official evidence filed on GB230761

Entry Type 7.1 Staff ID. PJ Auth ID. AO

790  
482



AH13B

"C"

REGISTER ENTRY FOR GB2267412 (Cont.)

TIMED: 20/09/04 14:58:59

PAGE: 2

12.06.2001 Application under Section 32 filed on 30.05.2001

Entry Type 8.1 Staff ID. MHIS Auth ID. F21

09.07.2001 SENSE-SONIC LIMITED, Incorporated in the United Kingdom, 3rd Floor, King Edward House, Jordangate, Macclesfield, Cheshire, SK10 1EE, United Kingdom [ADP No. 08162679001]

registered as Applicant/Proprietor in place of SELECT HEARING SYSTEMS LIMITED, Incorporated in the United Kingdom, Audio House, Grindleton, CLITHEROE, Lancashire, BB7 4RL, United Kingdom [ADP No. 06384085001] by virtue of assignment dated 06.04.2001. Form 21/77 and supporting documents filed on GB2267412.

Entry Type 8.4 Staff ID. TS Auth ID. F21

13.10.2001 Application to amend specification under Section 27 filed on 11.10.2001

Entry Type 13.1 Staff ID. SALI Auth ID. F11

18.06.2002 Specification amended under Section 27 on 18.06.2002

Entry Type 13.3 Staff ID. KLEL Auth ID. A3

29.12.2003 Notification of change of Address For Service address of WILSON GUNN M'CAW, 41-51 Royal Exchange, Cross Street, MANCHESTER, M2 7BD, United Kingdom [ADP No. 07153927001] to

WILSON GUNN M'CAW, 5th Floor, Blackfriars House, The Parsonage, MANCHESTER, M3 2JA, United Kingdom [ADP No. 07153927001] dated 29.12.2003. Written notification filed on GB2357445

Entry Type 7.3 Staff ID. LDAH Auth ID. B3

08.09.2004 Application under Section 32 filed on 03.09.2004

Entry Type 8.1 Staff ID. SA1 Auth ID. F21

13.09.2004 Application under Section 32 filed on 09.09.2004

Entry Type 8.1 Staff ID. JHUR Auth ID. F21

20.09.2004 On the 18.12.1991 Northern Light Music Limited of Aurora Studios, Grindleton, Clitheroe, Lancashire assigned the rights of priority application GB9027784.9 to Select Hearing Systems Limited of Audio house, Grindleton, Clitheroe, Lancashire. Official evidence filed on GB2267412.

Entry Type 10.1 Staff ID. SA1 Auth ID. F21

20.09.2004 TONEWEAR LIMITED, Incorporated in the United Kingdom, 37 Warren Street, LONDON, W1T 6AD, United Kingdom [ADP No. 08948580001] registered as Applicant/Proprietor in place of SENSE-SONIC LIMITED, Incorporated in the United Kingdom, 3rd Floor, King Edward House, Jordangate, Macclesfield, Cheshire, SK10 1EE, United Kingdom [ADP No. 08162679001] by virtue of assignment dated 15.09.2004. Form 21/77 filed on GB2267412.

Entry Type 8.4 Staff ID. SA1 Auth ID. F21

\*\*\*\* END OF REGISTER ENTRY \*\*\*\*

The words "and documents" have been removed. See page 4 for standard entries and see page 6 for Desk Notes instructions on how to make a register entry (no typing of "by virtue of assignment dated" or of "Form 21/77 and documents filed of" is required of the officer).

"F"

791  
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unconnected patent which had  
assignments administered at the  
same time as GB2267412,  
above. See nex page.

TIMED: 02/09/08 13:50:55

PAGE: 1

REGISTER ENTRY FOR GB2262241

Form 1 Application No GB9216704.8 filing date 06.08.1992

Priority claimed:

11.12.1991 in United States of America - doc: 805595

Title GOLF BALL

Applicant/Proprietor

BEN HOGAN CO, Incorporated in USA - Texas, 2912 West Pafford Street, Fort  
Worth, Texas 76110, United States of America [ADP No. 06173702001]

Inventors

LANE D LEMONS, 3725 Lenox, Fort Worth, Texas 76107, United States of  
America [ADP No. 06173728001]

JOHN W JEPSON, 102 Wilderness Drive, Apt 3114, Naples, Florida 33942,  
United States of America [ADP No. 06173736001]

Classified to

A6D  
A63B

Address for Service

KILBURN & STRODE, 30 John Street, LONDON, WC1N 2DD, United Kingdom  
[ADP No. 00000125001]

Publication No GB2262241 dated 16.06.1993

Examination requested 06.08.1992

Patent Granted with effect from 18.01.1995 (Section 25(1)) with title GOLF  
BALL

---

06.02.1998 Notification of change of Address For Service address of  
KILBURN & STRODE, 30 John Street, LONDON, WC1N 2DD, United Kingdom  
[ADP No. 00000125001]

to

KILBURN & STRODE, 20 Red Lion Street, LONDON, WC1R 4PJ, United  
Kingdom [ADP No. 00000125001]

dated 02.02.1998. Written notification filed on GB9726680.3

Entry Type 7.3 Staff ID. AS1 Auth ID. HEO

10.12.2002 Application under Section 32 filed on 06.12.2002

Entry Type 8.1 Staff ID. JHUR Auth ID. F21

06.01.2003 Notification of security agreement between

BEN HOGAN CO, Incorporated in USA - Texas, 2912 West Pafford  
Street, Fort Worth, Texas 76110, United States of America  
[ADP No. 06173702001]

and

BANK OF AMERICA, NATIONAL ASSOCIATION (FEDERALLY INCORPORATED),  
1455 Market Street, San Francisco, California 94103, United States  
of America [ADP No. 08535890001]

dated 09.11.1998. Form 21/77 filed on GB2262241.

Entry Type 8.5 Staff ID. CSTE Auth ID. F21

792  
162



21.11.2003 Notification of change of Address For Service name and address of KILBURN & STRODE, 20 Red Lion Street, LONDON, WC1R 4PJ, United Kingdom [ADP No. 00000125001]  
to  
MARKS & CLERK, 4220 Nash Court, Oxford Business Park South, OXFORD, OX4 2RU, United Kingdom [ADP No. 07271125001]  
dated 20.11.2003. Official evidence filed on GB2262241  
Entry Type 7.1 Staff ID. NKNO Auth ID. F51

21.11.2003 Application under Section 32 filed on 20.11.2003  
Entry Type 8.1 Staff ID. JHUR Auth ID. F21

16.03.2004 Application under Section 32 filed on 12.03.2004  
Entry Type 8.1 Staff ID. JHUR Auth ID. F21

23.03.2004 Application under Section 32 filed on 12.03.2004  
Entry Type 8.1 Staff ID. JHUR Auth ID. F20

23.03.2004 Application under Section 32 filed on 12.03.2004  
Entry Type 10.1 Staff ID. JHUR Auth ID. F21

"G"  
20.09.2004 Notification of termination of a security agreement, whose registration is entered at 06.01.2003 . Form 21/77 and documents filed on GB2262241.  
Entry Type 10.1 Staff ID. PTH2 Auth ID. F21

"H"  
20.09.2004 LISCO INC, Incorporated in USA - Delaware, 601 S Harbour Island Boulevard, Suite 200, Tampa, Florida 33602-3141, United States of America [ADP No. 06047849004]  
registered as Applicant/Proprietor in place of  
BEN HOGAN CO, Incorporated in USA - Texas, 2912 West Pafford Street, Fort Worth, Texas 76110, United States of America [ADP No. 06173702001]  
by virtue of assignment dated 26.11.1997. Form 21/77 and documents filed on GB2262241.  
Entry Type 8.4 Staff ID. PTH2 Auth ID. F21

"I"  
21.09.2004 SPALDING SPORTS WORLDWIDE INC, Incorporated in USA - Delaware, P.O. Box 901, 425 Meadow Street, Chicopee, MA 01021-0901, United States of America [ADP No. 07585326005]  
registered as Applicant/Proprietor in place of  
LISCO INC, Incorporated in USA - Delaware, 601 S Harbour Island Boulevard, Suite 200, Tampa, Florida 33602-3141, United States of America [ADP No. 06047849004]  
by virtue of merger dated 18.09.1998. Form 21/77 and documents filed on GB2262241.  
Entry Type 8.4 Staff ID. PTH2 Auth ID. A3

21.09.2004 Notification of change of Applicant/Proprietor name and address of SPALDING SPORTS WORLDWIDE INC, Incorporated in USA - Delaware, P.O. Box 901, 425 Meadow Street, Chicopee, MA 01021-0901, United States of America [ADP No. 07585326005]  
to  
THE TOP-FLITE GOLF COMPANY, Incorporated in USA - Delaware, 425 Meadow Street, P O Box 901, Chicopee, MA 01021-0901, United States of America [ADP No. 08645715001]  
dated 16.05.2003. Official evidence filed on GB2392104  
Entry Type 7.1 Staff ID. PTH2 Auth ID. F20

22.09.2004 CALLAWAY GOLF COMPANY, Incorporated in USA - Delaware, 2180

"J" Rutherford Road, Carlsbad, California 92008-7328, United States of America [ADP No. 08127136003]

registered as Applicant/Proprietor in place of

THE TOP-FLITE GOLF COMPANY, Incorporated in USA - Delaware, 425

Meadow Street, P O Box 901, Chicopee, MA 01021-0901, United States of America [ADP No. 08645715001]

by virtue of assignment dated 15.09.2004. Form 21/77 and documents filed on GB2392104.

Entry Type 8.4 Staff ID. PTH2 Auth ID. F21

\*\*\*\* END OF REGISTER ENTRY \*\*\*\*



Instructions on how to make a register entry for an assignment - no typing of the words "Form 21/77 and documents filed on" is required of the officer as it is an automatic entry.

"E"

- 9) If the assignment took place before the 28th March 2000, we will need to check for Stamp Duty. Consideration paid and Certificate of Value clause should be present in the documents, or a copy of the Inland Revenue Stamp on the front page of the assignment. We will also except the Form 21/77 signed, as SECTION 7 has a declaration confirming that any stamp duty has been paid. If none of these are present, you will need to contact the agent and query this.
- 10) If register shows existing license or mortgage these must be resolved before action.
- 11) If outstanding Section 32(3) entry outstanding, then no action until outstanding matters are resolved.
- 12) Also check to see if there are any licences, security agreements, LOR etc. on the register as they may affect the assignment.

### 2.03 TO RECORD STRAIGHT FORWARD ASSIGNMENT

Optics Menu - Option 8 or REG INS in action box  
 Type in Patent/Application number  
 Select option 3 - Change registration of role  
 Select option 1 - Deed of assignment  
 Selection option 1 - Applicant/Proprietor  
 Enter New ADP Number  
 Enter Old ADP Number  
 Type Y - Satisfactory Match  
 Type Y - Satisfactory Match  
 Enter date filing of Form 21/77  
 Enter date of Instrument  
 Enter File number where evidence/form is to be filed  
 Type N to suppress Journal Entry  
 Optics will ask you to check the entry - Type y if correct  
 Type patent number(s) related to case  
 Optics will again ask you to check the entry  
 If correct Type Y  
Assignment is now recorded.

Follow up Optics entries by filling in Assignments preformed (exhibit )  
 Send out letter, stamp any documents for returning, Voucher for relevant GB & EP file(s), or make up EP files (if published in English)  
 make out index cards and complete file work and file green jacket on evidence file. (File Work)





Chartered Patent Attorneys  
European Patent Attorneys  
Registered Trade Mark Attorneys  
European Trade Mark Attorneys

Our Ref: JER/DS/LJS/  
Your Ref:

Date: 9 September 2004

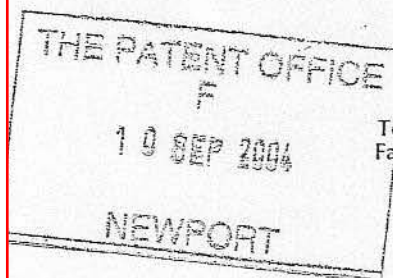
Letter from patent agents seeking registration of the Form 21/77 and document. The Form 21/77 was not signed by the registered proprietor, so documentary evidence of assignment has to be registered. The document was a mutilated sale agreement which was chargeable with unpaid Stamp Duty, and the patent agents withheld the applicant's true name.

Wilson Gunn M'Caw

Also at Birmingham, Chesterfield, London

5th Floor  
Blackfriars House  
The Parsonage  
Manchester M3 2JA  
England

Tel: +44 (0)161 827 9400  
Fax: +44 (0)161 832 4905  
www.wilsongunn.com



The Comptroller,  
The Patent Office,  
Concept House,  
Cardiff Road,  
Newport,  
South Wales,  
NP10 8QQ.

BY FAX  
CONFIRMATION BY POST

Dear Sir,

Re: UK Patent No 2267412  
Acquired by Tonewear Limited  
From Sense-Sonic Limited

We enclose herewith an application to record a transfer of ownership of the above UK Patent. In support of this application we enclose herewith:-

1. Patents Form No. 21/77;
2. A certified copy of an extract of a certified copy of the agreement dated 15 September 2003.

Yours faithfully

Wilson Gunn M'Caw

Wilson Gunn M'Caw

Enc

## 2007 DESK NOTES

ICO's e-mail, plus the three attachments showing the alteration to Desk Notes at s.2.02 (5)

Case Reference Number FS50206398

From: Stephen Flack <Stephen.Flack@ico.qsi.gov.uk>;  
 Date: 27 May 2009 10:08  
 To: Andrew Hall <andrew.hall2@btconnect.com>;  
 Subject: Case Reference Number FS50206398  
 Attach: Pat Ass DN Ver3.pdf (126 KB) Pat Ass DN Ver2.pdf (330 KB) DESK NOTES 1.pdf (349 KB)

Dear Mr Hall,

Please find attached pdf versions of the 2007 Desk Notes which I discovered during my visit to the IPO on 20 May 2009.

Pat Ass DN Ver3 (6).pdf - Adobe Acrobat Pro Extended

DESK NOTES 1 (2).pdf - Adobe Acrobat Pro Extended

Pat Ass DN Ver2 (2).pdf - Adobe Acrobat Pro Extended

5) Signatures. Before the 01.01.05 both signatures of the assignor and assignee should be present on the evidence. However, we will accept the signature of the assignor only on the Form 21/77. If documents are supplied after the 01.01.05 we only need the signature of the proprietor. If the Form 21/77 is filed with Evidence we still scan it to make sure it matches the form.

5) Signatures. Before the 01.01.05 both signatures of the assignor and assignee should be present on the evidence. However, we will accept the signature of the assignor only on the Form 21/77. If documents are supplied after the 01.01.05 we only need the signature of the proprietor. If the Form 21/77 is filed correctly we can ignore the evidence provided.

5) Signatures. Before the 01.01.05 both signatures of the assignor and assignee should be present on the evidence. However, we will accept the signature of the assignor only on the Form 21/77. If documents are supplied after the 01.01.05 we only need the signature of the proprietor. If the Form 21/77 is filed correctly we can ignore the evidence provided.

This matches what the Comptroller claimed in his letter of 12-11-07, but it was not true. His letter to HMRC on 24-12-1998 at page 14 explains.

15-06-05 Desk Notes showing instruction to ignore documents. This does not mean "exclude". Other instructions in the Desk Notes tell staff to hide defective and potentially defective documents.

## 2005 DESK NOTES

requests for information - continued

From: Debbie Cooke <Debbie.Cooke@ipo.gov.uk>;  
 Date: 08 October 2008 11:09  
 To: andrew.hall2@btconnect.com <andrew.hall2@btconnect.com>;  
 Subject: requests for information - continued  
 Attach: Desknates.pdf (312 KB) Comptroller'sskeltonNLMHighCourtAug07\_1.pdf (116 KB)

Dear Mr Hall, please find attached additional desk notes files as referred to in my letter and emails of 8 October 2008.

Desknates (1).pdf - Adobe Acrobat Pro Extended

15.06.2005

2.01 ANIMATION OF FORMS 21/77 AND DOCUMENTS

Desknates (1).pdf - Adobe Acrobat Pro Extended

5) Signatures. Before the 01.01.05 both signatures of the assignor and assignee should be present on the evidence. However, we will accept the signature of the assignor only on the Form 21/77. If documents are supplied after the 01.01.05 we only need the signature of the proprietor. If the Form 21/77 is filed correctly we can ignore the evidence provided.



# The UK Statute Law Database Ministry of JUSTICE

[Show text without annotations](#)

## Stamp Act 1891 (c.39)

### Main body

#### PART I REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

*Entries upon Rolls, Books, &c.*

#### Version 2 of 2

Penalty for enrolling, &c. instrument not duly stamped.

17. If any person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with duty, enrolls, registers, or enters any such instrument not being duly stamped, he shall incur [<sup>F1</sup> a penalty not exceeding £300].

#### Annotations:

#### Amendments (Textual)

**F1** Words in s. 17 substituted (27.7.1999 with effect in relation to penalties in respect of things done omitted on or after 1.10.1999) by 1999 c. 16, s. 114, Sch. 17 Pt. I para. 3(5)

Attributes of: 17. Penalty for enrolling, &c. instrument not duly stamped.					
Version no	Start date	End date	Extent	Confers power	Blanket amendment
> 2	27/07/1999		E+W+S+N.I.	N	N

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Contact for all user enquiries: [spohelpdesk@justice.gsi.gov.uk](mailto:spohelpdesk@justice.gsi.gov.uk)



**HM Revenue  
& Customs**

**Excise, Stamps and Money Businesses  
Edinburgh Stamp Office**  
Grayfield House  
Bankhead Avenue  
Edinburgh  
Lothian  
EH11 4BF

Mr Andrew Hall  
Sense Sonic Limited

**Tel** 0131 442 3192

**Fax**

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

**Date** 29 October 2008  
**Our ref**  
**Your ref**

Dear Mr Hall

Stamp Act 1891 , S 14(4) and 17

I have now received our Solicitors advice on your question of stamp duty Chargeable on the Sale Agreement and whether the registering the assignment by the Patent Office without the sale agreement having been stamped is liable to a penalty under s.17

Our Solicitor agrees with our view that the Sale purchase agreement is chargeable to stamp duty and the agreement is liable to stamp duty in respect the inter company debt of £350,000. The onus is on the buyers group to show the inter company debt was loan capital as defined by S 78 FA 1986 .The information shown in the financial statements for the years 2002 and 2003 and the board minutes dated 19<sup>th</sup> June 2002 point to the inter company loan being a trade debt arising from an overdraft facility granted to Sense Sonic. In the absence of a loan agreement along with inter company accounts showing the movement of such loan funds we are entitled to view the debt of £350,000 as a trade debt and chargeable to stamp duty. The Sale Agreement should be presented to the stamp office along with payment of the duty penalty and penalty interest if formal adjudication is to be completed.

Our Solicitor also considers the Patent Office is in breach of Section 14 and is liable to penalty under s 17 of the stamp act 1891. HMRC are now considering whether a penalty is to be imposed for this infringement.

Yours sincerely

**Les Hanratty**  
Higher Officer

Information is available in large print, audio and Braille formats.  
Type Talk service prefix number – 18001



Letter to mr hall 29.10.08 31

**799**  
**356a**

**REFERENCES TO THE PATENTS REGISTER ADMINISTRATION DESK NOTES IN  
THE COMPTROLLER'S REVIEW UNDER FOIA DATED 12-05-09**

**REQUEST**

**RESPONSE**

**13-01-09**

**B004:** Under the FoIA 2000 I repeat my request to Mrs. Cooke to send me the pdf of the 01-08-07 Patents Register Admin. Desk Notes which pdf was created on 01-08-07.

---

Repeated request, information was supplied in our letter of 25/07/08.

**02-02-09**

**B021**

**(9)** send me a copy of the latest version of the Patents Register Administration Desk Notes.

**(10)** confirm which of the Desk Notes instructions (in AH DOCUMENTS 2, attached) are still in force and which are not.

---

Requests 9 and 10 are repeated requests the 2007 (current version) of the desk notes were sent to you on the 25<sup>th</sup> July 2008.

**02-02-09**

I have given Mrs. Cooke until 5pm on Monday 9th February 2009 to email me the (long overdue) pdf of your 01-08-07 edition of the Patents Register Administration Desk Notes on her computer.

**B022** - Under the Freedom of Information Act 2000 I require you to email me that pdf direct from your hard drive. I require you to send me the pdf which was created on or just before 01-08-07, and not any later version.

---

Repeated request the 2007 desk notes were sent to you on the 25/01/08.



## 06-02-09

**B023** - As a back stop, just in case you wish to chance your luck and ignore the deadline for disclosure of the 2007 Desk Notes, I require you to email to me the original .pdf masters of the 2005 and 2007 Desk Notes as created on 15-06-05 and 01-08-07 respectively. I have asked for these many times, and under the FoIA 2000. You have deceived me and have sent me .pdf files which were not as you claimed.

---

Repeated request the 2007 desk notes were sent to you on the 25/01/08.

## 12-03-09

**B025** - Request under the Freedom of Information Act 2000: I require you to send me all details of all enquiries you and your officers have made into matters of the Register of Patents, the Register of Registered Designs and the Register of Trade Marks since I complained to you on 29-10-07.

1. **B026** - Request under the Freedom of Information Act 2000: I require you to send me all details of all changes you have made to your training, practice and procedures with respect to matters of the Register of Patents, the Register of Registered Designs and the Register of Trade Marks since I complained to you on 29-10-07.

For the purposes of clarity, I require you to provide the dates upon which enquiries were made and completed, the information which was collected during those inquiries, the changes which were made or which have been considered or put forward for implementation and the dates upon which any changes were made.

**B025 + B026**- Request considered to be vexatious. Your requests form a pattern of obsessive behaviour , have caused distress to members of staff and placed a significant burden on the Office During the period of the review 30 e-mails were received , containing a significant number of requests with the clear intention to reopen closed issues. Your e-mails have also mingled accusations and complaints with request for information.

DESK NOTES FORGERY  
Comptroller-General of Patents Designs & Trade Marks

**B027** - Request under the Freedom of Information Act 2000: I require you to send me a copy of the Patents Register Administration Desk Notes in their current form as at 12-03-09.

**B027** - Repeated request the 2007 desk notes were sent to you on the 25/01/08.

---



# The Patent Office

[REDACTED]  
Assistant Director  
Inland Revenue Stamp Office  
15th Floor  
Cale Cross House  
156 Pilgrim Street  
Newcastle upon Tyne  
NE1 6TF

## The Patent Office

Concept House  
Cardiff Road  
Newport  
South Wales NP9 1RH  
<http://www.patent.gov.uk>

Switchboard  
01633-814000

Direct Line: [REDACTED]  
Fax: [REDACTED]  
E-Mail: [REDACTED]@patent.gov.uk  
Our Ref: FM/128/leg/3  
Date: 24 December 1998

Dear [REDACTED]

As you are aware, under The Patents Rules 1995 the signature space provided by part 7 of Form 21/77 (application to register or give notice of rights acquired in a patent or in an application for a patent) includes the declaration "I/we hereby confirm that rights as indicated in part 5 above have been acquired and that any necessary Stamp Duty has been paid". This declaration can be seen to have two limbs, one to the validity of the transaction and the other to Stamp Duty.

The validity of a transaction and of its documentation *per se* are regulated by sections 30 and 31 of the Patents Act 1977, but these sections do not regulate either the Register of Patents or the recording therein of transactions, which are provided for by sections 32 and 33.

Recording of a transaction is provided for by Rule 46, which gives persons applying to register a transaction the options of either :

- (a) filing a Form 21/77 which has been signed by (or on behalf of) *all* the parties to the transaction: or
- (b) filing a Form 21/77 signed by fewer than all the parties in conjunction with supporting documentation "sufficient to establish the transaction".

Since the Patents Rules 1995 came into force on 4 September 1995 we have accepted both limbs of the declaration whenever:


- (i) it is signed by all the parties to the transaction; and
- (ii) no supporting documentation is supplied.

If, however, *both* an appropriately signed form 21/77 *and* supporting documentation were filed, the documents have, to date, been inspected to ensure compliance with both Acts.



I am writing to inform you that we are now changing our practice. We will now accept appropriately signed declarations at their face value (i.e. even when unnecessary supporting documentation is also submitted). To advise the public, the attached notice will shortly appear in the Patents and Designs Journal.

Yours sincerely

  
Legal Division  
Patents and Designs Directorate

## Patents and Designs Directorate

### Practice in relation to assignments and Stamp Duty

This notice is to inform practitioners of changes in Patent Office practice when an application to register a transaction affecting rights in a patent (or application for a patent) is received. Previous practice was to inspect supporting documentation whenever supplied.

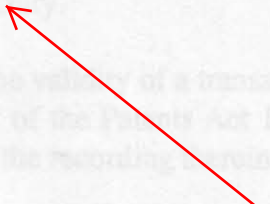
Part 7 of Form 21/77 contains a declaration to the effect that details of the rights acquired under the transaction are correct, and that Stamp Duty has been paid on the transaction (where appropriate).

With respect to the acquired rights, the Office will without question accept the declaration at its face value whenever it is signed by (or on behalf of) all parties to the transaction (rule 46(2)(a)).

With respect to Stamp Duty, the Office will accept without question that the appropriate stamp duty has been paid whenever the declaration is signed by the assignee. In cases where there is no liability to Stamp Duty, practitioners may delete the limb of the declaration relating to Stamp Duty and substitute a statement to that effect beneath the signature(s).

Responsibility for determining whether or not Stamp Duty is payable on a transaction lies with the parties and their representatives. If there is any doubt as to whether any document attracts Stamp Duty, the appropriate Inland Revenue Stamp Office should be approached for advice.

Where the declaration is acceptably signed, no supporting documentation will be sought, and any documentation submitted will simply be placed on the file as part of the record available to the public.



HMRC disapproved of this practice. See next page at "M".

## Stamp Duty

"A"

It has come to my attention that the Stamp Office has available a detailed note on stamp duty payable on intellectual property assignments. This note is reproduced below with their permission.

"B"

### Assignment of UK Intellectual Property Rights

The Stamp Office regularly receives enquiries from Patent Agents and Solicitors concerning the stamp duty payable on the transfer or assignment of UK intellectual property. This leaflet has been produced in an effort to answer the more common enquiries we receive. If you are unsure of anything in the advice which follows please do not hesitate to telephone your local stamp office to discuss the details of the transaction you are dealing with. (Ed.: for details see page 775)

"D"

### Common Questions and our Answers

"I"

I have to complete a box on a UK Patent Office form which requires me to confirm that the appropriate stamp duty has been paid or that there is no stamp duty to pay on the transaction I need registered. The Patent Office staff have referred me to you. What do I need to do next?

"J"

Stamp duty is a tax on documents and, if, for example, you want an assignment of a trade mark or some other intellectual property registered, you will need to have the document whereby that assignment was effected stamped with the proper stamp duty it should bear. The Patent Office, the Trade Marks Registry and all other

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CIPA September 1999

"L"

"M"

such bodies are under a statutory obligation under Section 17 of the Stamp Act 1891 to ensure that a document has been stamped before registering the change. The Stamp Office have asked the Patent Office not to accept the statement on their form that the proper stamp duty has been paid without seeing the duly stamped document concerned. Section 14 of the Stamp Act prohibits the use of an unstamped document for registration purposes.

My document relates to an assignment of rights in several countries, not just the UK. Do I have to pay stamp duty on the whole transaction or just the UK part?

If the document was executed abroad you will only have to pay stamp duty on the certified copy in respect of the UK element of the transaction. You would have to pay duty on the full value of the transaction if the document was executed, wholly or partly, within the UK.



**Andrew Hall**

---

**From:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Cc:** "PRENTICE, Gordon" <PRENTICEG@parliament.uk>  
**Sent:** 15 June 2009 13:48  
**Subject:** RE: Case Reference Number FS50206398

Dear Mr Hall,

Having returned to the office following a period of annual leave and other company business I have today read your email and noted your comments.

I will respond formally in due course.

Yours sincerely,

Stephen Flack  
 Investigating Officer  
 Information Commissioner's Office  
 Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
 Tel: 01625 545884  
 Fax: 01625 545738  
 Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

-----Original Message-----

**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 08 June 2009 19:39  
**To:** Stephen Flack  
**Cc:** PRENTICE, Gordon  
**Subject:** Re: Case Reference Number FS50206398

Dear Mr. Flack,

As you know, my repeated FOI requests for the original Word document, proving the date of creation, from which the pdf "Pat Ass DN Ver3.pdf" (the purported Patents Register Administration Desk Notes 01-08-07) was created on 02-09-08, have not been satisfied.

I alleged to you that the Comptroller had sent me extracts from a forged copy of his Desk Notes in the aftermath of his letter of 12-11-07 which I took to my MP at the time. After much obstruction, I received the extracts on 25-07-08 (I wanted the entire document) and, following further repeated requests, I eventually received Pat Ass DN Ver3 by email on 02-09-08 from Mrs Cooke at 9:06am. She created the pdf at 9.00 am on 02-09-08.

Since that time I have pressed for the true Desk Notes - which I told you would instruct staff to ignore documentary evidence. I had traced the practice of ignoring documentary evidence back to 24-12-1998 (in a letter from the Comptroller to HMRC, attached).

Although in my case the Comptroller did not ignore the mutilated unstamped sale agreement sent to him on 09-09-04 as purported evidence of assignment of my patent (he excluded the document from the Register on account of the defects), he did not want me to see the instruction, as he had claimed to me on 12-11-07 that staff were instructed to inspect all documentary evidence but that, in my case, staff had not looked closely enough. He wanted to draw my attention away from discovering that he had inspected and then hidden the defective sale agreement.

As he had in fact received both a Form 21/77 and document for registration, but had only registered a Form 21/77, he has been at pains to present the Form 21/77 as being signed sufficiently for there to

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By Special Delivery: ZJ 3833 8191 2GB



**Information Commissioner's Office**  
Promoting public access to official information  
and protecting your personal information

Mr Andrew Hall  
Noyna Lodge  
Manor Road  
COLNE  
Lancashire  
BB8 7AS

22 June 2009

Dear Mr Hall,

**Case Reference Number FS50206398**

I write in relation to your complaint submitted in to the Information Commissioner's Office in correspondence dated 23 February 2009 concerning requests made to The UK Intellectual Property Office (IPO), Concept House, Cardiff Road, Newport NP10 8QQ under the Freedom of Information Act 2000.

In brief, you explained that you had requested copies of the Patents Register Administration Desk Notes as at 1 August 2007 and 15 June 2005, however, having received these documents by email in pdf format you noted that they had been "created / modified on 02/09/2008 09:00:20 by D COOK" and "23/09/2008 13:46:42 by Administrator" respectively. You also noted that the 1 August 2007 Desk Notes had been amended to display an instruction at paragraph 2.02 to "scan" documents in place of the instruction at paragraph 2.02 of the 15 June 2005 Desk Notes to "ignore" the documents. You subsequently requested copies of the original versions of these desk notes but had not been given them.

At our meeting on 13 March 2009, I made you aware that my remit was to investigate your complaint solely in relation to the desk notes that you had requested.

On 20 May 2009, I attended the IPO and discussed your complaint at length with Mr Ian Fletcher and other members of his staff.

It was learned that it is policy for all IPO documents to be sent out electronically in pdf format and as such the dates of 02/09/2008 and 23/09/2008 as referred above are the dates the pdf documents were created.

The files held on computer were inspected regarding the desk notes. It was established that only one version of the Patents Register Administration Desk Notes 2005 was held. I have enclosed a copy of these notes for your information (Desk notes June 05) although I understand you have already received such a copy (IPO letter dated 8 October 2008 refers).

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Information Commissioner's Office

With regard to the Patents Register Administration Desk Notes 2007, I discovered that three versions are held by the IPO:

1. DESK NOTES 1 – created in Word on 16 May 2007.
2. Pat Ass DN Ver2 – created in Word on 28 July 2007.
3. Pat Ass DN Ver3 – created in Word on 16 August 2007.

A copy of each of these three versions is enclosed.

It was noted that paragraph 2.02 of DESK NOTES 1 and Pat ASS DN Ver2 states "ignore" whereas paragraph 2.02 of Pat Ass DN Ver3 states "scan".

I obviously questioned this change of instruction and a reasonable and acceptable explanation was given. I am also content that the apparent gaps within the documents which you also highlighted are purely a formatting issue.

In view of the foregoing, I am of the opinion that there is insufficient evidence to prove, beyond reasonable doubt, the intention of any member of the IPO to prevent the desk notes you requested being disclosed.

Finally, in your letter dated 23 February 2009 you state *"Please in the first instance write to the Comptroller and ask him to immediately email to me the original versions of the 15-06-05 Desk Notes and the 01-08-07 Desk Notes" and "I am clearly entitled to the original version and look to you to get it (and the 2005 version) for me."* Even in your email dated 8 June 2009 you have stated *"Please get the dated documents I asked for"*. I believe that I have now achieved what you wanted me to do and as such this case, which includes your referenced requests B004, B021, B022 and B023, is now closed.

Please note that information provided to and supplied by the Information Commissioners Regulatory Action Division may be exempt from disclosure by virtue of Section 30 (1) (a) of the Freedom of Information Act 2000.

Yours sincerely,

Stephen Flack  
Investigating Officer  
for Information Commissioner



Information Commissioner's Office

Enclosures:

1. Patents Register Administration Desk Notes 2005 (Desk notes June05).
2. Patents Register Administration Desk Notes 2007 (DESK NOTES 1).
3. Patents Register Administration Desk Notes 2007 (Pat Ass DN Ver2).
4. Patents Register Administration Desk Notes 2007 (Pat Ass DN Ver3).

## **Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 24 June 2009 11:12  
**Subject:** Re: Case Reference Number FS50206398

Dear Mr. Flack,

When you emailed me on 27-05-09 you sent only three pdf files. You did not send the 2005 Desk Notes pdf.

I am told via your customer services clerk that you printed off the four sets of Desk Notes (sent to me on 22-06-09) from files emailed to you by the Patent Office.

Please send me the email which contained the 2005 Desk Notes and the 2005 pdf.

I suspect that it has been sent to you after 20-05-09 and that it (2005 Desk Notes) came with another set of 2007 versions as I cannot print what you have printed from the pdf's you sent to me (they are not all the same files).

Furthermore, I have a printed copy of Pat Ass DN Ver3 from Mrs. Cook and it is not the same as yours.

I would like a copy of the 2005 pdf (from which you have printed the 2005 Desk Notes sent to me) so that I can study the properties.

I am taking my evidence to the Police for 12.30 and the officer has agreed to go through it with me, study it and write a second statement.

Yours sincerely,

Andrew Hall.



**Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 24 June 2009 20:06  
**Attach:** ICO 24-06-09 (2).pdf; EXAMPLES OF REQUESTS FOR 01-08-07 DESK NOTES ORIGINAL FILE.pdf  
**Subject:** Re: Case Reference Number FS50206398

Dear Mr. Flack,

As I do not yet have the information I sought, I am still having to make my case for disclosure.

I attach a further email, with evidence to explain why the changes to the Desk Notes (which are very few indeed) are so relevant.

As my many outstanding requests have been allocated to FS50206398, the case is not closed and I feel it necessary to spell out what has been going on and why it is important for the IC to rise above the fraud rather than help it to continue by taking a false position on the side of the Comptroller.

Whilst I would have been quite happy for you to get me the documents with proof of date of creation and leave it at that, I did not expect to have the information presented as part of a wholly unsubstantiated written claim with respect to how "reasonably and acceptably" my 20 month requests have been handled by your hosts on 20-05-09.

There is no "perfectly reasonable explanation" for the way my requests have been dealt with.

If such a monumental change to practice (affecting 7,000 documents per annum and reversing a practice of which HMRC and CIPA disapproved) really had taken place when you say – 16-08-07 (one week after I took the Comptroller to the High Court) - would you expect the Comptroller et a to forget all about it, conduct a review of training practice and section instructions in November 2007 and to write to me on 12-11-07 (in consultation with

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Mrs. Cooke and Mr. Twyman, author) saying that standard practice in 2004 to date was to look closely at all documents in all circumstances - even where a Form was "properly completed"?

You say that practice changed on 16-08-07. I have written evidence claiming that practice had not changed in this area since 2003.

With this and other evidence, the Police could readily secure a conviction for fraud. And it is my intention that, after all my family has been put through, they do just that.

HMRC should have brought proceedings for fraud, but they will be hit with the backlash in the light of the letters which they denied existed (in breach of s.77). As mentioned, the Attorney General is pressing HMRC for an explanation as to what they propose to do with their right of action, for if they won't use it, an action can be brought in the name of the Attorney General.

I tried to make life easier for you by not giving you the full story and sticking only to the document fraud, but you have turned this against me by claiming that the Comptroller appears to be wholly innocent of any wrong-doing.

Mrs. Cooke fought tooth and nail not to give me those Desk Notes. And when she eventually handed over some pages, they were not created on 01-08-07. You say they were created on 16-08-07 (after my court case).

Are you seriously of the opinion that my seven requests in 2008 alone were misunderstood and that Mrs. Cooke felt that an instruction saying "still scan" was sending out a true message as to practice over the years?

Innocent mistakes, my foot. These people are fighting to stay out of prison. They know they are wrong, yet they refuse to back down.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Stephen Flack](#)

**To:** [Andrew Hall](#)

**Sent:** Wednesday, June 24, 2009 12:22 PM

**Subject:** RE: Case Reference Number FS50206398

Dear Mr Hall,

As requested.

Yours sincerely,

Steve Flack

Investigating Officer

Information Commissioner's Office

Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF

Tel: 01625 545884

Fax: 01625 545738

Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)

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

-----Original Message-----

**From:** Andrew Hall [<mailto:andrew.hall2@btconnect.com>]

**Sent:** 24 June 2009 12:12

**To:** Stephen Flack

**Subject:** Re: Case Reference Number FS50206398

**Importance:** High

Dear Mr. Flack,

When you emailed me on 27-05-09 you sent only three pdf files. You did not send the 2005 Desk Notes pdf.

I am told via your customer services clerk that you printed off the four sets of Desk Notes (sent to me on 22-06-09) from files emailed to you by the Patent Office.

Please send me the email which contained the 2005 Desk Notes and the 2005 pdf.

I suspect that it has been sent to you after 20-05-09 and that it (2005 Desk Notes) came with another set of 2007 versions as I cannot print what you have printed from the pdf's you sent to me (they are not all the same files).

Furthermore, I have a printed copy of Pat Ass DN Ver3 from Mrs. Cook and it is not the same as

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## Email from Andrew Hall to ICO 24-06-09

Dear Mr. Flack,

I have received your letter dated 22-06-09 and enclosures.

They are Crown property, I am entitled to them, and I have an OPSI licence to re-publish them.

The ridiculous suggestion that I am prohibited from using them is noted.

I am taking the letter and the documents to the Police.

I was right all along.

You do not understand what is at stake here, but that does not concern me.

The issue is not about ignoring documents - it's about registering fake assignments to avoid Stamp Duty on the actual assignments which would never have had to be paid if practitioners had been fairly advised by HMRC. That advice should have resulted in any person with a mixed-property assignment transferring the property back to the assignor so that it could be properly transferred by separate assignments (as HMRC pointed out to the Comptroller on 23-03-00).

In short, HMRC set a trap for the unwary in the hopes of getting more Stamp Duty than needed to be paid, and did not tell the public how to reverse mixed-property transactions arranged by negligent Solicitors. *Nutrinova v Arnold Suhr* involved the reversal of such a transaction, and that's what thousands of others should have been told to do - but instead, false assignments were drawn up and the Comptroller played along and registered them in defiance of Jacob J's warning in the case referred to beneath the unlawful instruction in "effective dates" (Desk Notes).

It is no different to buying a house for £1,000,000 and then drawing up a second contract for £50,000 and sending the second document to the Land Registry. It might save on Stamp Duty, but one cannot claim damages for infringement of a patent if the actual assignment is not registered - and the instruction in "effective dates" registers the bogus assignment, not the actual assignment.

I can take things from here (although I have a number of outstanding request for information which is centrally stored, so that I can expose the full scale of the fraud, and still require the Information Commissioner to deal with the Comptroller's breach in respect thereof).

Nevertheless, I find your letter naively protective of the Comptroller and should point out some further facts:

What you have sent me is not the same as the electronic versions inspected by the Police and described in the Officer's own statement and which you sent me on 27-05-09. Nor are they the same as the paper version sent to me by Mr. Cooke last year. How you came by these paper documents I do not know, but I certainly could not print them from what you emailed me on 27-05-09.

The "ignore" issue is a red herring, but one which the Comptroller knew would lead me to discover that in my case he excluded a document (which is not the same).

Ignored documents still go on the Register (as explained in the IPO letter to HMRC dated 24-12-1998 which established that practice).

The real problem is the "effective dates" instruction, and the instruction to hide main agreements in NOPI folders - these are fraudulent acts and they prejudice others.

I am a victim of the "effective dates" instruction, not the "ignore" instruction.

There is a NOPI folder in my case - I have evidence of it.

HMRC was told about the "ignore" instruction by the Comptroller on 24-12-98 and HMRC disapproved in writing on at least two occasions (07-01-1999 and in its booklet published in September 1999).

HMRC was unaware that the Comptroller was hiding documents which affected more than just IPR - documents which affected mixtures of property had complex Stamp Duty liabilities which customers might well not want to pay. In fact customers so affected should have sued their representatives for putting all the property together in one document, instead of producing separate documents (as HMRC was well aware).

Legal representatives resorted to drawing up fake assignments (short form assignments following main agreements which already assigned the property) so that it looked like only a patent, trade mark or design was assigned, thereby getting their client onto the Register without paying Stamp Duty on the actual assignment, and without registration of the assignment (the Comptroller tells staff to register the fake and not to ask for the actual assignment - Desk Notes "effective dates").

What I did not tell you is that I have additional documentary evidence with regard to changes to practice (and the Desk Notes) which I kept back in case there was a cover-up/claim that there has been no evidence of fraud.

This evidence is in addition to the fact that I made repeated written requests for the original 01-08-07 Desk Notes **AS AT 01-08-07** and I am proved right - the Comptroller kept from me a set of Desk Notes with 01-08-07 on the front and August 2007 on every page, containing the word "ignore".

The relevance of the words "ignore" and "filed correctly" (with regard to signatures on a Form 21/77) lies in the Comptroller's letter of 12-11-07. He apologised for a bogus error to cover up the fact that he excluded the unstamped sale agreement because it was defective. He claimed (falsely) that the form was duly signed and did not need supporting documentary evidence for him to register an assignment; he claimed that staff knew how to tell the difference between agreements (which do not transfer patents) and assignments (which do) and that as he received a document, staff should have followed the normal procedure of looking at the document.

But hang about. The Desk Notes clearly state that if the form appears to be properly signed (which is what he claimed in his letter was the case), the documents can be ignored. Standard procedure was therefore to ignore documents if the form was properly signed.

But in my case the form was not properly signed. Indeed, the Comptroller's team (Adkins, Twyman, Bender) had expressed doubt as to who Wilson Gunn M'Caw might be working for when discussing who they should write to to give notice of my own entitlement being destined for registration in September 2004. They found out

pretty damn quickly - within hours of receipt of the Comptroller's letter on 09-09-04 as address for service for Sense-Sonic Ltd ("they're all we have" - these were Mr. Twyman's words) Wilson Gunn M'Caw faxed in an application in the false name Tonewear Ltd, holding back Companies House certificates originally intended (in January 2004) to be used in the registration to show the true name. A forged assignment document was sent with the Form which WGM signed only on behalf of "Tonewear Ltd". It is a fact that WGM was not authorised by Sense-Sonic Ltd not by its Administrative Receivers to sign the Form for SSL, and WGM did not sign it for SSL. It is the Comptroller who clutches at straws to make people believe that the form was duly signed - BUT IT DOES NOT EXCUSE THE FRAUDULENT ACT OF HIDING A MUTILATED UNSTAMPED SALE AGREEMENT PRESENTING NO EVIDENCE OF ASSIGNMENT.

I note that you may think that these matters have nothing to do with you, but you would be wrong.

In matters of Public Law, FOIA is the proper way to get evidence for proceedings against a public body. Judges do not like granting disclosure orders as they go against the overriding objective to keep costs down. Disclosure is a managed process and is very expensive, as it involves Solicitors in a great deal of work - on both sides. Counsel at One Crown Office Row produced a paper on the subject, quoting Judge after judge. What I have done is in keeping with their recommendations - public bodies do hold all the evidence and they must tell the whole truth, and not just a bit of it (and this is repeated by all quoted judges). OCOR has kindly given me permission to use their paper.

As there is a six month window set to protect public servants who commit fraud I can take action myself. My local Police are determined to drive this through once and for all and it seems to me that all of the information you are holding back from me will be of great interest to the Police, as what you have been told is clearly not going to have any effect other than to dig a deeper hole.

Your letter does not disappoint me as I have my evidence. Maybe you will be asked to come along to the Court and tell us how many changes you found in the Desk Notes between 15-06-05 and the date that Ver3 is claimed to have been created. Maybe you can tell us in your own words why, after all this time, and after sticking two fingers up at HMRC over his instruction to ignore documents when a Form bears two signatures, the Comptroller decided to reverse the instruction on 16-08-07 without telling practitioners about such a significant backtrack.

I remind you that not only was a Formal Notice issued to HMRC and published in the Journal on 27-01-1999, CIPA was concerned about it too and caused the Comptroller to have the word "supporting" removed from the standard register entry "Form 21/77 and supporting documentary evidence filed on.....". This was no minor event, it was the Comptroller's third attempt to cut down the workload of inspecting documents (which is the essential part of the registration process, which has no use other than to facilitate litigation - so it is vital that checks are properly made). Indeed the Comptroller told Parliament that there was a risk of registering fictitious assignments on the basis of a single signature (but he was not in fact able to register an assignment without having both parties' dabs on the form or form and documents).

The first attempt, by changing Rule 46(2) in 1995 didn't work. Prior to 1995, people had to send a certified copy of their assignment and pay Stamp Duty on it (where applicable). People continued to send in documents after the rule change, and did not take up the newly introduced option of signing forms instead.

The second attempt involved a further change to Rule 46(2), but it was necessary to deceive Parliament into not realising that customers could send in documents instead of signing forms - the Comptroller claimed that customers were having difficulty registering assignments because they could not reasonably procure both signatures of the buyer and the seller on the forms (he deceived Parliament by not declaring that there was an alternative popular with customers, but unpopular with staff, as they had to do something called "work" instead of wielding a rubber stamp).

The rule was changed so as to remove the buyer from the procedure (Mr. Cooke's team wanted the seller removing, because it is the seller who rarely if ever signs the form and because the buyer must sign the form for Stamp Duty purposes if no documentary evidence is submitted for the purpose). This is why, when Parliament removed the buyer from the procedure, PDI 3/99 instantly reintroduced the buyer (for Stamp Duty purposes).

The third attempt involved the Comptroller in the misrepresentation of the signatories. He "ignored" patent assignments if he could argue that he thought the form was signed by the necessary signatories - this was a way of reducing the time taken to register an assignment - Ceri Steiner managed to do 45 in a day (see Desk Notes) [the team could do a year's worth in ten days, at that rate].

The fine was only £10 for registering a transaction effected by an unstamped document. However the damage caused to others runs into tens of millions of pounds - as you will very soon see.

The thing is, when establishing such slap-dash and unlawful procedures, one would reasonable expect the Comptroller to have a means for putting things right when problems arise. And indeed he does - see Dispute Management (Desk Notes). However, when he excludes a document in order to get a person onto the register in place of an insolvent proprietor such corrective procedures are the last thing on his mind.

I can show that I did everything correctly and at the right time. I can also show that the Comptroller did the opposite, and your letter and opinion is going to cut no ice in the face of my documentary evidence and the fact that Jacob J suspected that false registrations were being made - but he had no idea that the Comptroller was wilfully registering the fake assignments as clearly set out in "effective dated" (Desk Notes).

Turning back to the documents you sent me. Your explanation of "formatting" is bollocks (this is wholly appropriate terminology in the circumstances). The page layout is absolutely fine for almost half the document and the reason that the headings towards the end of the Desk Notes have slipped back a page is that there is a line of text missing from those documents and not from others.

You have some explaining to do. Close the matter by all means, but it is not a wise move to take the stand you have and claim that there is insufficient evidence to prove beyond reasonable doubt that the Comptroller knew precisely what I was asking for, knew precisely why I was asking for it, and new precisely how I would use it once I got hold of it. This is a case where the documentary evidence shows that there can be no doubt whatsoever.

The dates are sufficient to satisfy the Police, but I suspect that they are not dates which you yourself secured - I asked you for dates and you could not answer, so I take it that you have left the Comptroller to his own devices for a month to come up with these dates.

Given that staff were not told to inspect documents in the circumstances as described by the Comptroller in his letter to me of 12-11-07, he was not going to let me see desk notes showing him to be a liar, if he could help it.

But, as mentioned, I have further documentary evidence to nail the Comptroller and Mrs. Cooke.

You say that he legitimately (but without the world knowing) changed a malpractice, objected to by HMRC and CIPA, on 16-08-07 and that he has not done anything wrong.

I told you that the Comptroller was preventing me from seeing the Desk Notes as at 01-08-07 and I told you why.

I think you will agree that it was a very significant change indeed in practice in the area of register administration which took place on 16-08-07 and one which was very much in Mrs. Cooke's, Mr. Adkins', Mr. Fletcher's Mr. Twyman's, Mrs. Williams' and Mr. Porters' minds as a result of the various proceedings in 2007 and 2008 over the use of an unstamped document sent to them on 09-09-04 with a Form 21/77 and then argued about continuously ever since.

And that's where my additional documentary evidence comes in, to throw away the key.

I look forward to hearing the reasonable and acceptable explanation you say convinces you that no one was trying to stop me seeing the practice, in writing, which the Comptroller described repeatedly in his letter of 12-11-07.

That said, your opinion is not important, as you do not have jurisdiction. All I wanted of the ICO was the evidence to which I am entitled - I am quite capable of taking it from here.

You have seen my clear and repeated requests (about seven this year alone). You know full well that the Comptroller told me that staff were told to inspect all documents and that in my case they didn't look closely enough. You **know** that this is a lie - Mr. Adkins excluded the document from the register by overriding the system and entering a free text entry, and even mutilated the standard confirmatory letter. **MR. FLETCHER, MR TWYMAN AND MRS COOKE DID NOT WANT ME TO SEE AN INSTRUCTION TO THE CONTRARY.**

I contest your comments about the use of PDF too. I have loads of Word documents from the Comptroller, Mrs. Cooke et al. Would you like me to forward them all?

Mrs. Cooke wrote that she used pdf because I might not have Word Perfect.

Re disclosure, you told me that I had to wait for the documents as you needed the Comptroller to give his consent for me to have them. He has given that consent.

In any event, the Police can go and get their own evidence. We now have the forged document and a date.

It would not be a wise move to attempt to block the use of DESK NOTES 1 (bearing in mind that I already had ver3 (the forgery), 15-06-05 Desk Notes, the Comptroller's Notice of 24-12-98 with regard to ignoring documents and a mass of evidence showing why the forgery was made and what is at stake.



Have you **read** the altered text?

Given that staff had been ignoring documents since 24-12-1998 if they dealt only with IPR and if the forms had two signatures, does it not strike you as odd that a change of practice on 16-08-07 in a cocked-up document (whereas DESK NOTES 1 was properly titled and laid out) should say " we still scan it "? For whose benefit do you think those words were put in s.2.02(5)? and does not the word "still" imply that a practice of "scanning" documents has been going on for some time - all the way back to 14:58pm on 20th September 2004?

You will shortly see just what a mess the Comptroller and HMRC have made of the intellectual property system - there were suspicions raised in proceedings back in 1997, and it was said that if what was suspected was so, there would be "very serious commercial consequences".

Those consequences are now a reality for thousands of patentees.

Thank you for getting me the document which I knew would exist in that form. The distress caused by leaving the Comptroller to take his time to deliver up information which should have been secured at the time was not so welcome.

Please now deal with the outstanding requests for information which the Comptroller has refused to deal with. The Desk Notes are proof that he has the information centrally and electronically stored (Mrs. Cooke has lied in her responses, saying that there are no central records for booking in documents and that I should inspect individual files if I want to know what documents have been sent to IPO with Forms 21/77).

I refer you to the section in Desk Notes "documents not open to public inspection" and ask you whether you think that I am going to see the hidden documents if I ask to see certain files. They removed the NOPI folders last time around, and they will do it again.

On second thoughts, you end your letter with an attempt to block the evidence I rightly came to you to get for me, and I take that in the spirit in which it was intended.

I will make this clear to the Police. In the meantime, I suggest that you determine whether you have procured the documents in such a way as to try to block their use under s.30 rather than procuring them for me in some other way – say, direct from IPO.

In other words, please spit it out and tell me whether you are telling me that you have procured documents for evidence in proceedings which you now wish to claim cannot be used for any purpose whatsoever.

There is not a cat in hell's chance that these documents may be exempt and it was your duty to tell me at the outset whether such documents could be exempt.

In short, I note that the documents are not exempt, please be sure to do the same.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 24 June 2009 09:53  
**Subject:** RE: FS50206398

Dear Mr Hall,

Thank you for your letter - your comments are noted.

Yours sincerely,

Steve Flack  
Investigating Officer  
Information Commissioner's Office  
Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
Tel: 01625 545884  
Fax: 01625 545738  
Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

-----Original Message-----

**From:** Andrew Hall [mailto:[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)]  
**Sent:** 24 June 2009 04:33  
**To:** Stephen Flack  
**Subject:** FS50206398

letter attached

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<http://www.ico.gov.uk> or email: [mail@ico.gsi.gov.uk](mailto:mail@ico.gsi.gov.uk)

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
Tel: 01625 545 700 Fax: 01625 524 510

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**Andrew Hall**

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**From:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 25 June 2009 10:03  
**Subject:** RE: Case Reference Number FS50206398

Dear Mr Hall,

Your comments are noted.

You have asked me to clarify a couple of points:

1. The fact that I did not send you the pdf version of the 2005 notes was purely an error on my part and nothing more sinister than that. This document was sent to me on 20 May 2009 hence the day it was created.
2. The dates were established during the course of my enquiries.

You have stated that you have now reported the matter to the police who are investigating this matter as a fraud. I therefore assume that they now have jurisdiction in this investigation and as such my case will remain closed.

I have noted that you have inferred in your correspondence that I / ICO have colluded with the IPO in relation to what you have reported as a criminal offence, therefore, I feel that it would be inappropriate for me to enter into any further correspondence / conversation with you.

Finally, you claim that there are outstanding requests. If you have a complaint with regard to the handling of your requests by the IPO please submit these specific request to this office using the procedure on our website:  
[http://www.ico.gov.uk/complaints/freedom\\_of\\_information.aspx](http://www.ico.gov.uk/complaints/freedom_of_information.aspx).

Yours sincerely,

Stephen Flack  
Investigating Officer  
Information Commissioner's Office  
Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
Tel: 01625 545884  
Fax: 01625 545738  
Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

-----Original Message-----

**From:** Andrew Hall [mailto:[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)]  
**Sent:** 24 June 2009 21:07  
**To:** Stephen Flack  
**Subject:** Re: Case Reference Number FS50206398  
**Importance:** High

~~Dear Mr. Flack,~~

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**EMAIL TO THE I.C.O. FROM ANDREW HALL 26-06-09**

Dear Mr. Flack,

1. As you have not responded to the simple question as to whether you (1) made a note of the dates of the Desk Notes Word documents on 20-05-09 or (2) left it to the Comptroller to write to you at a later date to inform you of the dates, I am wondering whether you have misunderstood what is "appropriate" in the circumstances and think it appropriate to ignore my earlier request and cut off all communication.
2. I do not consider that (1) failing to secure the evidence at the time, or (2) withholding from me the information I currently seek from you by way of partial mitigation (in so far as the situation can be mitigated other than by returning to IPO immediately and collecting the evidence from the three computers involved) constitute appropriate action/conduct.
3. Nor is it appropriate action/conduct to merely *claim* that you have a reasonable and acceptable explanation as to why I was never sent Pat Ass DN Ver2 in response to my repeated requests for the Desk Notes in use on 01-08-07.
4. According to your dates, the document I was eventually sent as being in use on 01-08-07 did not exist until 16-08-07.
5. I do not therefore consider it appropriate that all communication now terminates.
6. I remind you that the FOIA is about Information, not merely documents.
7. The mere hurling of documents at a complainant does not constitute the provision of "the information sought".
8. If you have a reasonable and acceptable explanation as to why I have spent the best part of a year with parts of a forged document, having spent the best part of a year prior to that disclosure chasing disclosure of what is quite clearly a different document (instructing staff to act in an opposite manner), I am entitled to hear it.
9. For very good reason, I wanted to know what the Desk Notes instructed on 01-08-07, 09-08-07 and 12-11-07.
10. You had the remit, the powers and the opportunity to get that information on 20-05-09.
11. You still have the remit, the power and the opportunity to get that information.

12. That said, I suspect that you have not been trained in the basic investigation of computerised documents or the detection, procurement and safeguarding of computerised evidence and that you do not therefore know how to discover when a Word document was created, modified, by whom and how many times.
13. This works to the advantage of the public bodies you investigate and, together with the 6-month window of opportunity to bring proceedings, ensures that s.77 is not used as a deterrent or punishment, but rather as a way of negotiating at least some kind of disclosure by the offending body.
14. By your visit and your letter, you have tried to give the impression that the Comptroller has complied with the Act in response to requests made in 2007.
15. He has not complied with the Act, and you have left so much behind that a disclosure order is wholly justifiable.
16. However, this should not be the case. The purpose of FOIA is to remove the need for disclosure orders <sup>1</sup>.

### **WAY FORWARD**

17. You have the choice of (1) taking such corrective measures as you can or (2) digging your heels in with the expectation that I follow a complaint procedure.
18. Let me be absolutely clear about this.
19. As things currently stand, there will be no formal complaint, no MP intervention and no Ombudsman's inquiry. The reason is quite simple, there is nothing in it for me whatsoever.
20. This is a criminal matter, and your letter attempts to disguise that fact.
21. Instead of a complaint to a toothless Ombudsman, there is rightly a full Police inquiry.
22. Prosecution for the creation of the forgery (note that by your own subtle admission the 02-09-08 pdf did not exist on 01-08-07) is outside your jurisdiction, but the repeated **use of a forgery** by the Comptroller in response to my repeated requests for the Desk Notes in their original form as at 01-08-07 is most certainly a prosecutable offence under s.77, and well you know it.
23. I have now spoken to the Officer in charge in Gwent and have explained that the Officer in Lancashire and I are completing his second statement and evidence bundle on Saturday and will forward this straight away. This will arrive in time for an internal meeting in Gwent next week.

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<sup>1</sup> I provide clear references to this end later.

24. Your emails and letter are part of that statement and bundle.
25. My greatest annoyance is that you sat in front of a computer (and completely overlooked another) which held a wealth of data which was instantly recoverable upon (1) the right click of the mouse, followed by (2) a left click of the mouse, followed by (3) Ctrl/PrtSCr, followed by Alt/E P (the latter actions being save screen and paste), followed by (4) [print], followed by [5] signatures (certification) by Mrs. Cooke and yourself.
26. This information would tell me how many revisions each document had suffered, by whom, when the last two revisions and saves were made, and so on. Far more than is found in a pdf.
27. I told you that there were two computers used by Mrs. Cooke and one by Mr. Adkins and your letter acknowledges the two used by Mrs. Cooke.
28. One records Mrs. Cook as D COOK, and the other records her as Administrator.
29. I told you that I have received Desk Notes pdfs created on both and that they use different software. I have proof that it is not the same computer before and after upgrades as the dates on pdfs in my possession show that the computers were both in use in 2008 and 2009.
30. You did not ask to see Mrs. Cooke's other computer or the computer used by Mr. Adkins' (who reviewed the 2007 Desk Notes, little changed from the 2005 Desk Notes).
31. The Police will want to hear your explanation of innocence and to know why you failed to procure the evidence which was clearly available to you and clearly pertinent.
32. Note that I made it clear to you that the original Word documents were required by me on account of the embedded creation and editing data.
33. I made it clear to you that I needed the documents for evidence in proceedings and that High Court Judges expect claimants involved in Public Law cases to use the FOI Act to get their evidence rather than seek expensive disclosure orders.
34. Whilst you have handed over documents after gaining consent from the Comptroller, it seems that consent was given because you expressed satisfaction with Mr. Fletcher's and Mrs. Cooke's explanations as to how I ended up with a document which did not exist on 01-08-07 and did not exist when I took the Comptroller to the High Court on 09-08-07.



35. Form the rider in your letter of 22-06-09 it seems that by arranging delivery of a document to a complainant via your office rather than encouraging delivery of the document directly to the complainant by a public body enables the public body to raise objections to the use of the document under s.30 FOIA 2000.
36. By your implication, you have assisted the Comptroller to that end and it remains to be seen just how much cost that adds to my civil proceedings.
37. By your actions and letter, you are trying to give credence to a practice of “still” scanning documentary evidence – whatever “still” is supposed to mean after nine years of instruction to ignore documents in such circumstances.
38. On account of my immediate complaint on 23-09-04, the Comptroller and his team have known all along what happened on 20-09-04 (registration of an invalid Form 21/77 and the exclusion of a mutilated unstamped sale agreement) and have had plenty of time to prepare for exposure of the fraudulent practice which was applied on that day.
39. The last thing they wanted was for me to discover that the document was excluded, as that is blatant fraud.
40. By trying to hide the reference to “ignore” documents the Comptroller has dug and even deeper hole for himself and his officers.
41. His wild claims on 12-11-07 led me to investigate the basis of those claims, and the instruction to ignore documents has been shown to be irrelevant to the treatment of the unstamped document in my case – it is the instructions to hide main agreements which caused me to be so damaged.
42. The instruction to ignore documents relates to a Notice published on 27-01-99 and only applies when a Form 21/77 is signed by both the assignor and the assignee – which was not the case with my patent.
43. I am affected by the instructions under “effective dates” 4.12 and “Documents Not Open to Public Inspection” 4.02.
44. One thing is for certain. Sir Robin Jacob LJ (Appeals Court) has a demonstrable understanding of every aspect of my case against the Comptroller save that he is unaware that the Comptroller was hiding documents in defiance of his warning to patentees in Coflexip.
45. If my civil case should end up before him, I believe he will be further shocked to see a change made to the Desk Notes – for which you claim to have reasonable and acceptable explanation (but do not) – has an eye on his warning. I know why. He will know why. The Lancashire Police Officer knows why. The Gwent Officers will know why next week. But do you know why?
46. This really is a very serious matter and there is more to those Desk Notes than meets your eye. You have entirely overlooked the INFORMATION.

47. Please consider what you have in your possession, what information is different, why that information is different.
48. I would tell you, but you have not acted impartially and you have lost my trust completely.
49. Please consider your words and actions carefully.
50. You have checked what I claimed and cannot prove me wrong.
51. You have not checked anything that the Comptroller has told you and yet your letter is entirely one-side, as though you were stating facts.
52. Doing nothing (i.e. ignoring my request for proper closure) simply serves to hold to be true that which you have already claimed.
53. You must by now know that your claims are obstructive to the course of justice and should be reconsidered in the light of the fact that you do not understand what you have been looking for and should not therefore be making comments and closing a case without establishing the meaning of what you have discovered.
54. I feel like an investor in an archaeological dig who is told that he has lost his investment as all that was found was a pile of old pots containing metal discs.
55. Having a closed mind to any offences from before we met did not help matters and served to show me that whilst you are a very pleasant and intelligent person you have an employment remit which discourages you from exposing wrong-doing beyond that which would result in a mere a hand-slap.
56. You knew that I had evidence of a massive Stamp Duty fraud going back to 1992 (hundreds of millions of pounds) and knew that the Desk Notes pdf was being used to obstruct the course of justice and support the false claims made by the Comptroller on 12-11-07 which set off a series of proceedings which were subject to wholly unlawful conduct on his and Mrs. Cooke's part.
57. It stands to reason that the consequences of finding a document of the precise description I gave you, and created AFTER 01-08-07, would be serious – so much so that you ought to have spent less time chatting about how mad I am and more time looking through the several computers to see just how much of a back story you could assemble.
58. This is now left for the Police, and you can rest assured that my documentary evidence makes it absolutely clear that a proper trawl of the IPO computers is necessary to establish the further extent of this fraud - that of seeking to further deceive, even at this stage in the matter.
59. Clearly the Police are disadvantaged by the loss of surprise and the time you have wasted in returning to me with the purported dates (one month).

60. What would have been a simple task of pulling off word document details is now going to require forensic inspection on account the likelihood that the Comptroller will have done the same as he did in June 2008 in order to prevent HMRC from seeing s.126 of the Manual of Patent Practice – which totally disregarded the clear information and warnings in HMRC's letters to the author of s.126 MOPP himself (Mr. Frank Miles, Comptroller's Senior Legal Advisor) on 20<sup>th</sup> to 23<sup>rd</sup> March 2000.
61. I have enough evidence of fraud, but you and the Comptroller have a duty to provide the whole truth and not just a bit of it.
62. I have permission from One Crown Office Row to reproduce their paper on FOI & Disclosure.
63. It is relevant to the instant matter.
64. It can be viewed at [http://www.1cor.com/1158/?form\\_1155.replyids=13](http://www.1cor.com/1158/?form_1155.replyids=13), but as this is not an active link (in pdf) I attach a copy of the paper and draw your attention to just one of many quotations to the following effect:

*R (Wandsworth LBC) v Secretary of State for Transport:*

*"the Administrative Court relies upon such witnesses, especially those representing government departments, to present the background facts in a comprehensive and dispassionate manner. . . It is most important that officials providing witness statements on behalf of public bodies, in particular government departments, in judicial review proceedings, should remember that their obligation to tell the truth to the court does not mean that the court need only be told so much of the truth as suits the department's case, and that inconvenient parts of the truth may be omitted from their evidence. In Court, a witness is not merely obliged to tell the truth and nothing but the truth, but also to tell the whole truth. A statement that is only partially true is as capable of being misleading as a statement that is untrue."*

65. You have a duty to ensure that any information you seek to recover for a complainant is provided to the complainant in such a manner and form as to be admissible in evidence without just cause for dispute by the public body under s.30 FOIA 2000.
66. Your letter states that you have not done this and that there is doubt in your mind as to whether or not the documents you have sent to me can be disclosed to the public, the Police or the Courts.
67. I contend that there is no doubt in your mind whatsoever that these documents are property of the Crown and are subject to my OPSI licence.
68. **I did not approach the Information Commissioner for fun or for revenge, I required disclosure from a public servant of a specific document and Information created on or before 01-08-07 and for an investigation in to the origins of the forgery which was passed off as being that document.**

69. You have tried to protect the public servants by providing the document **without the Information** whilst at the same time declaring that you find no evidence of wrongdoing and that you have knowledge of a reasonable and acceptable defensive explanation.
70. When I mentioned this to the Gwent Police Officer he immediately asked me what that explanation was.
71. His comments left me in no doubt whatsoever that you will receive a call in due course.
- 72. From this end it appears that everything that I claimed was true.**
- 73. The document held out by the Comptroller et al was not created on or before 01-08-07 and was not therefore the document I had specifically requested (B022, for example).**
74. Note that at the time of asking, I was under the impression that the actual Desk Notes 01-08-07 would have been converted to pdf on or just before 01-08-07, as it makes sense for a long document with indexes and chapters to be in pdf format, as the pages can be accessed using book marks (index).
75. This is why I am now using up a 30-day free trial of Acrobat Pro Extended to create my own 409-page core bundle for the High Court in pdf format – so that each document is indexed and instantly accessible at the point of essential reading. That task is now complete.
76. The consequences of the fact that the Desk Notes sent to me last year did not exist on 01-08-07 are of massive significance to my case against the Comptroller and if you cannot see this, you should reconsider the letter of 12-11-07 and the cost of the three years of litigation and proceedings prior to that and ask yourself whether the Comptroller was telling the truth in that letter (which referred to the Desk Notes as “section instructions”) and whether Mrs. Cooke and Mr. Twyman (who wrote the letter and took offence when I rightly told the Comptroller, who signed the letter, that the authors were liars).
77. Furthermore, who do you think those false claims were really aimed at?
78. The letter makes it quite clear – all decision-makers in the matters which followed and anyone who might be in a position to make a judgement against the Comptroller.
79. If you have not withdrawn your support for the Comptroller and Mrs. Cooke by 5pm on 25-06-09, the Police statement on Saturday will proceed on the basis that you stand by all that you have claimed and that you have positioned yourself as defender of the Comptroller’s story, whatever that story might add to the claims you have made in his defence in your letter and which (claims) I have already destroyed and now further destroy below.

80. Turning to the claims in your letter, I remind you that, contrary to your claims:

- i. the documents are not subject to formatting errors at all, they are subject to **text changes** half way through the document, reducing the number of lines on a page which the Police have already identified as suspicious <sup>2</sup> for another reason, and in another case, moving a page break back one line and thereby creating a blank page;

This is why bold headings towards the end of some documents appear at the bottom on the previous pages to those upon which they were originally found.

- ii. the Comptroller does **not** always use pdf format. He regularly sends important documents in Word format – I have more in Word than in pdf.
- iii. There is **more** than one version of the 2005 Desk Notes – you did not inspect the *“files held on computer”* – you saw **some** files held on **just one** computer (not the D COOK computer, true host to the 2007 versions);

Inspection of a file in such circumstances involves more than opening it and looking at a section 4.02 (5). You failed to inspect and record the properties of the files, a serious failing in such an important investigation, as you came away from the Patent Office with no Information for me;

- iv. It was I, not you, who made it clear that I wanted to restrict your investigation to just the Desk Notes forgery, as I needed a rapid response. I repeated this requirement when I submitted the second complaint last month, so as not to have the first complaint held up by the second one;
- v. You are in **no position** to determine what is a reasonable and acceptable explanation with regard to alterations to the Desk Notes. You do not even know what changes have been made or why they have been made.

**It is part of your investigation into the alleged use of a forged document <sup>3</sup> to establish what has been changed and why.**

---

<sup>2</sup> Your printed versions do not match the electronic versions you sent. There is a text difference.

<sup>3</sup> The Comptroller still held out the forged document to be the only document created and used between 01-08-07 and 20-05-09. You had six months from 20-05-09 to bring proceedings for breach of s.77 by reason of use of a false document and false information. Your attempts to close the case are noted.

I told you of my suspicions about the changing of the words from “ignore” to “still scan”, and I was correct; but upon full inspection of the documents I see that there is a more significant and relevant alteration.

It is an alteration to the very instruction by which I was defrauded, and by which a wide-spread and long-running multimillion pound fraud has been committed by the Comptroller and others.

Those “others” are mostly professionals using fake short form assignments to cover up their own and others’ negligence in the construction of hybrid sale agreements chargeable with large Stamp Duty liabilities in respect of property unrelated to IPR and which should not therefore have been transferred by the same instrument as the IPR being registered.

As you have not given me the opportunity to respond to your discovery before have the case “closed”, you probably do not understand what I am talking about. However, when buying a house, one should always separately account for carpets, curtains and other moveable property from the payment for the house and land, as Stamp Duty will otherwise be levied on the lot. The same applied to business sales, and many fell into the trap which HMRC was only too happy to keep quiet about. However, many professionals were not aware that there was a legitimate retrospective means for dealing with the mistake of putting all property in one document of transfer and so faked assignments to avoid discovery of their negligence. The Comptroller, aware of this, took the view that such customers would never pay the Stamp Duty and that their money was better in his pocket (£6,000 in renewal fees), so he wrote some instructions to slip the fakes onto the Register. Jacob J warned against this [and therein lies a clue for the diligent investigator].

Remember, I was not a victim of an unstamped sale agreement (forged to be passed off as evidence of an assignment) being “**ignored**”, I was a victim of a wholly defective and unregistrable document being EXCLUDED; **a different, wholly unlawful instruction was applied in my case.**

When I contacted you I had evidence from the Chartered Institute of Patent Agents, and a minute from a meeting at the Patent Office on 14-01-01 (attached hereto) <sup>4</sup> which called into question the Desk Notes instruction at section 4.02 (5) <sup>5</sup>, as the standard register entry was altered in 2001 from “*Form 21/77 and supporting documents filed on ...*” to “*Form 21/77 and documents filed on....*” precisely because the Comptroller had told CIPA (and HMRC on 24-12-98) that he was not

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<sup>4</sup> Which CIPA helped me discover.

<sup>5</sup> Pat Ass DN Ver3.



going to inspect documents accompanied by Forms 21/77 **signed by all parties**;

I should point out that by 2001, CIPA seems to have forgotten about the rider – “*signed by all parties*”;

Forms 21/77 were rarely so signed, so most documents should have continued to be subject to inspection;

Nevertheless, the proposed change was made to the Optics computer system so that all registrations received the automatic standard entry “*Form 21/77 and documents filed on ...*” – **UNLESS**, of course, the Comptroller has **EXCLUDED** the document (in accordance with certain unlawful instructions in the Desk Notes), in which case the Optics Register system is over ridden by using a FREE TEXT ENTRY so as to remove the words “*and documents*”. And that is how I have been defrauded;

You do not appear to understand what does and what does not turn on this, and you declare the Comptroller innocent;

**Your investigation does not legitimately end until you have understood the Information you have recovered, assessed the matter of forgery and fraud, and taken the necessary action.**

- vi. You did **not** ask the Comptroller to email me the *original versions of the 15-06-05 Desk Notes and the 01-08-07 Desk Notes*; (these are in Word and I required them in the original format so as to preserve the source code and the formatting which you falsely claim resulted in the pdf documents being out of alignment);
- vii. You did **not** get me *the original versions as described in B004, B021, B022 and B023*;
- viii. You have not provided me with “*the dated documents I asked for*”;
- ix. **The case is not now closed.**

- 81. You make no comment whatsoever about the fact that the document (Pat Ass DN Ver3), repeatedly claimed to me to have been created on 01-08-07 and not changed since that date, contained the words “still scan” (so as to comply with what the Comptroller claimed on 12-11-07 with respect to his practice on 20-09-04).
- 82. You make no comment whatsoever that the only documents you now claim to have been in existence as at 01-08-07 (and which should therefore have been sent to me)<sup>6</sup> contained the word “ignore”.

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<sup>6</sup> DESK NOTES 1 and Pat Ass DN Ver2.

83. **You make no comment that I was right in all my assertions and that your discovery confirmed those assertions.**
84. **You make not comment of the fact that a false document was repeatedly used and referred to in order to prevent disclosure of the document which was in use on 01-08-07 and at the time I faced the Comptroller in the High Court on 09-08-07.**
85. **You make no reference to the year-long obstruction before I received just four pages of the forgery on 25-07-08 as being the only part of the Desk Notes of relevance to registration of transactions.**
86. In the light of your claims and my destruction of them you should reconsider your stand and not contribute to the continuation of the fraud.
87. Clearly, you have not finished the job.
88. I can assure you that I have studied this matter so deeply that I know so much more about it than you will ever know or comprehend. But that should not have stopped you from interviewing me again, quite the opposite in fact.
89. As a result of ignoring my objections in May 2009, you do not know why there were three versions of the Desk Notes on that particular Patent Office computer, or their purpose.
90. Nor do you know or understand the differences between them, what those differences mean and why they are there.
91. You say that there is only one version of the 2005 Desk Notes and nowhere do you mention that all three versions of the 2007 Desk Notes bear the same date of 01-08-07 in spite of the noteworthy dates you have provided without qualification (and now with a blatant refusal to qualify them).
92. It is therefore very dangerous territory for you to interfere with the true results of this investigation as you have by making such statements in your letter.
93. After a month's totally unreasonable delay, you have provided some dates.
94. These dates must have historical meaning (timely relevance) and can therefore be independently validated or invalidated by virtue of the nature of the changes and other events which must have triggered those changes.
95. I am not going to tell you all I know, and for good reason.
96. That reason is explicit from the entire content of your letter.

97. I find it abhorrent that you should visit the Comptroller, spend hours talking about matters not directly affecting your specific task – to get the INFORMATION with regard to Pat Ass DN Ver3 - and make no effort whatsoever to get the readily available evidence of obstruction and deception in respect thereof from the computers I identified to you.
98. Instead you returned with three undated pdf documents (four you now say) and a defence in your head which you claim is convincing but which you will not divulge.
99. In any proceedings of this nature, the complainant is entitled to respond before a decision is made. I have been denied that opportunity.
100. If you had secured the evidence which was available to you at the time and had taken the time to visit me to hear what I really know about these documents you would know that you were taken for a mug on 20-05-09.
101. I cannot now tell you all I know about these documents and their contents, as the damage has been done.
102. I must therefore divulge what I know to the Police so that it can be used by them to secure convictions.
103. You too must surely be subject to FOIA, and in claiming to me that you have a *“reasonable and acceptable explanation”* it does not come across that a reasonable and acceptable explanation falls into the category of sensitive, confidential and excluded information that should be kept from me and the world.
104. I believe that I am entitled to a full explanation as to what the Comptroller claims he has done since 12-11-07 with regard to my request for the Desk Notes.
- 105. In any event, you must surely be obliged to write that explanation down in your report to the Information Commissioner so that you can produce it to the Court after your other claims are proved to be wholly groundless.**

**I hereby put you on Notice to write that explanation down so that the Court does not suffer a claim that you have forgotten what that explanation was.**

- 106. Indeed, circumstances might change and I might seek a review of your decision to close the case on such a low note and then apply for a Judicial Review, in which case you would have to disclose your explanation, as you would have to justify your decision at Judicial Review. I remind you that your decision is based wholly on false claims, destroyed above, and a fiction expressed in terms no more than as *“a reasonable and acceptable explanation”*.**

107. Given that all options are open to me, and yet all I want is a quick low cost delivery of the **Information** to which I am fully entitled, I feel obliged to draw your attention to the requirement for you to be able to justify all that you have claimed.

108. The following questions should help you assess your position:

109. Do you really have a reasonable and acceptable explanation as to how a perfectly aligned and printable word document created and saved on 16-05-07 (you say) as DESK NOTES 1.doc should have a front cover first page with the words reviewed by Steve Adkins and Accepted by Debbie Cooke on 1<sup>st</sup> August 2007? [note that the 2005 Desk Notes (15-06-05) had no particular forecast launch date, and that with two changes – on 29-07-07 and 16-08-07 – it doesn't look like there was ever a target date of 01-08-07 set in May 2007 for the 2007 edition either].

110. Do you really have a reasonable and acceptable explanation as to why the document DESK NOTES 1.doc sat in the wings until it was copied and saved as Pat Ass DN Ver2 on 28-07-07 (of all days) in a poorly presented state, and what relevance any change thereto had to practice? or, more to the point, to my long-running case?

111. Do you really have a reasonable and acceptable explanation as to why Pat Ass DN ver2 was altered on 16-08-07 (of all days) and saved as Pat Ass DN Ver3.

### **THE DOCUMENTS AND DATE INFORMATION IS STILL REQUIRED**

112. As you claim that there have been formatting errors with the documents you have sent to me, and as you have separated the documents from their source code (date validation data) please get me the original Word documents in electronics form without further delay – and as I originally requested.

113. You could ring Mrs. Cooke right now, ask her to click “return” on your last email to her and attach the word documents. It took her under two minutes to convert all four documents on 20-05-09, so there is no excuse.

114. It's as simple as that.

115. **By doing this simple task, you can save the cost to the Police of mounting a forensic investigation – which is wholly justifiable by the evidence and the “serious commercial consequences” of what the Comptroller has done (as suspected of others and referred to in Coflexip Stena Offshore Ltd's Patent [1997] RPC 179).**

116. Everyone has a duty to keep costs to a minimum. Please do what you can.

---

Yours sincerely,      Andrew Hall.

**24 January 2001 at 10.30am, Concept House,  
Newport**

## Summary Record

Comptroller

Present: Ron Marchant Andrew Serjeant  
Sean Dennehey Alan White  
Mike Richardson Richard Gallafent  
Emma Tonner Luc Vandamme  
Rob Crowshaw

Eileen Tottle

See example from  
the Register for the  
Patent GB2267412  
below

## ASSIGNMENT RECORDAL

1. CIPA have reservations about the word "supporting" appearing on the Register and said it could be misinterpreted as meaning the documents have been examined, or at least suggests that the documents have the effect of supporting the validity of the transaction. "Form 21/77 and documents filed" was the wording CIPA preferred.
2. Since the meeting Ron has instructed that the necessary change be made to remove the word "supporting". However, due to the heavy workload of the Office's IT Directorate it may be some months before it is implemented.

## NEW CONSOLIDATED PATENTS RULES

See example from a patent  
register administered on  
20-09-04

Before implementation of wording change

AJH-01-10

09.07.2001 SENSE-SONIC LIMITED, Incorporated in the United Kingdom, 3rd Floor,  
King Edward House, Jordangate, Macclesfield, Cheshire, SK10 1BB,  
United Kingdom [ADP No. 08162679001]  
registered as Applicant/Proprietor in place of  
SELECT HEARING SYSTEMS LIMITED, Incorporated in the United Kingdom,  
Audio House, Grindleton, CLITHEROE, Lancashire, BB7 4RL, United  
Kingdom [ADP No. 06384085001]  
by virtue of assignment dated 05.04.2001. Form 21/77 and supporting  
documents filed on GB2267412.  
Entry Type 8.4 Staff ID. TS Auth ID. F21

After implementation of wording change

AJH-01-11

20.09.2004 LISCO INC, Incorporated in USA - Delaware, 601 S Harbour Island  
Boulevard, Suite 200, Tampa, Florida 33602-3141, United States of  
America [ADP No. 06047849004]  
registered as Applicant/Proprietor in place of  
BEN HOGAN CO, Incorporated in USA - Texas, 2912 West Pafford  
Street, Fort Worth, Texas 76110, United States of America  
[ADP No. 06173702001]  
by virtue of assignment dated 26.11.1997. Form 21/77 and documents  
filed on GB2262241.  
Entry Type 8.4 Staff ID. PTH2 Auth ID. F21





# The Patent Office

[REDACTED]  
Assistant Director  
Inland Revenue Stamp Office  
15th Floor  
Cale Cross House  
156 Pilgrim Street  
Newcastle upon Tyne  
NE1 6TF

## The Patent Office

Concept House  
Cardiff Road  
Newport  
South Wales NP9 1RH  
<http://www.patent.gov.uk>

Switchboard  
01633-814000

Direct Line: [REDACTED]  
Fax: [REDACTED]  
E-Mail: [REDACTED]@patent.gov.uk  
Our Ref: FM/128/leg/3  
Date: 24 December 1998

Dear [REDACTED]

As you are aware, under The Patents Rules 1995 the signature space provided by part 7 of Form 21/77 (application to register or give notice of rights acquired in a patent or in an application for a patent) includes the declaration "I/we hereby confirm that rights as indicated in part 5 above have been acquired and that any necessary Stamp Duty has been paid". This declaration can be seen to have two limbs, one to the validity of the transaction and the other to Stamp Duty.

The validity of a transaction and of its documentation *per se* are regulated by sections 30 and 31 of the Patents Act 1977, but these sections do not regulate either the Register of Patents or the recording therein of transactions, which are provided for by sections 32 and 33.

Recording of a transaction is provided for by Rule 46, which gives persons applying to register a transaction the options of either :

- (a) filing a Form 21/77 which has been signed by (or on behalf of) *all* the parties to the transaction: or
- (b) filing a Form 21/77 signed by fewer than all the parties in conjunction with supporting documentation "sufficient to establish the transaction".

Since the Patents Rules 1995 came into force on 4 September 1995 we have accepted both limbs of the declaration whenever:


- (i) it is signed by all the parties to the transaction; and
- (ii) no supporting documentation is supplied.

If, however, both an appropriately signed form 21/77 and supporting documentation were filed, the documents have, to date, been inspected to ensure compliance with both Acts.



I am writing to inform you that we are now changing our practice. We will now accept appropriately signed declarations at their face value (i.e. even when unnecessary supporting documentation is also submitted). To advise the public, the attached notice will shortly appear in the Patents and Designs Journal.

Yours sincerely

  
Legal Division  
Patents and Designs Directorate

## Patents and Designs Directorate

### Practice in relation to assignments and Stamp Duty

This notice is to inform practitioners of changes in Patent Office practice when an application to register a transaction affecting rights in a patent (or application for a patent) is received. Previous practice was to inspect supporting documentation whenever supplied.

Part 7 of Form 21/77 contains a declaration to the effect that details of the rights acquired under the transaction are correct, and that Stamp Duty has been paid on the transaction (where appropriate).

With respect to the acquired rights, the Office will without question accept the declaration at its face value whenever it is signed by (or on behalf of) all parties to the transaction (rule 46(2)(a)).

With respect to Stamp Duty, the Office will accept without question that the appropriate stamp duty has been paid whenever the declaration is signed by the assignee. In cases where there is no liability to Stamp Duty, practitioners may delete the limb of the declaration relating to Stamp Duty and substitute a statement to that effect beneath the signature(s).

Responsibility for determining whether or not Stamp Duty is payable on a transaction lies with the parties and their representatives. If there is any doubt as to whether any document attracts Stamp Duty, the appropriate Inland Revenue Stamp Office should be approached for advice.

Where the declaration is acceptably signed, no supporting documentation will be sought, and any documentation submitted will simply be placed on the file as part of the record available to the public.



By Special Delivery: ZJ 3833 8191 2GB



**Information Commissioner's Office**  
Promoting public access to official information  
and protecting your personal information

Mr Andrew Hall  
Noyna Lodge  
Manor Road  
COLNE  
Lancashire  
BB8 7AS

22 June 2009

Dear Mr Hall,

**Case Reference Number FS50206398**

I write in relation to your complaint submitted in to the Information Commissioner's Office in correspondence dated 23 February 2009 concerning requests made to The UK Intellectual Property Office (IPO), Concept House, Cardiff Road, Newport NP10 8QQ under the Freedom of Information Act 2000.

In brief, you explained that you had requested copies of the Patents Register Administration Desk Notes as at 1 August 2007 and 15 June 2005, however, having received these documents by email in pdf format you noted that they had been "created / modified on 02/09/2008 09:00:20 by D COOK" and "23/09/2008 13:46:42 by Administrator" respectively. You also noted that the 1 August 2007 Desk Notes had been amended to display an instruction at paragraph 2.02 to "scan" documents in place of the instruction at paragraph 2.02 of the 15 June 2005 Desk Notes to "ignore" the documents. You subsequently requested copies of the original versions of these desk notes but had not been given them.

At our meeting on 13 March 2009, I made you aware that my remit was to investigate your complaint solely in relation to the desk notes that you had requested.

On 20 May 2009, I attended the IPO and discussed your complaint at length with Mr Ian Fletcher and other members of his staff.

It was learned that it is policy for all IPO documents to be sent out electronically in pdf format and as such the dates of 02/09/2008 and 23/09/2008 as referred above are the dates the pdf documents were created.

The files held on computer were inspected regarding the desk notes. It was established that only one version of the Patents Register Administration Desk Notes 2005 was held. I have enclosed a copy of these notes for your information (Desk notes June 05) although I understand you have already received such a copy (IPO letter dated 8 October 2008 refers).

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Information Commissioner's Office

With regard to the Patents Register Administration Desk Notes 2007, I discovered that three versions are held by the IPO:

1. DESK NOTES 1 – created in Word on 16 May 2007.
2. Pat Ass DN Ver2 – created in Word on 28 July 2007.
3. Pat Ass DN Ver3 – created in Word on 16 August 2007.

A copy of each of these three versions is enclosed.

It was noted that paragraph 2.02 of DESK NOTES 1 and Pat ASS DN Ver2 states "ignore" whereas paragraph 2.02 of Pat Ass DN Ver3 states "scan".

I obviously questioned this change of instruction and a reasonable and acceptable explanation was given. I am also content that the apparent gaps within the documents which you also highlighted are purely a formatting issue.

In view of the foregoing, I am of the opinion that there is insufficient evidence to prove, beyond reasonable doubt, the intention of any member of the IPO to prevent the desk notes you requested being disclosed.

Finally, in your letter dated 23 February 2009 you state *"Please in the first instance write to the Comptroller and ask him to immediately email to me the original versions of the 15-06-05 Desk Notes and the 01-08-07 Desk Notes" and "I am clearly entitled to the original version and look to you to get it (and the 2005 version) for me."* Even in your email dated 8 June 2009 you have stated *"Please get the dated documents I asked for"*. I believe that I have now achieved what you wanted to me to do and as such this case, which includes your referenced requests B004, B021, B022 and B023, is now closed.

Please note that information provided to and supplied by the Information Commissioners Regulatory Action Division may be exempt from disclosure by virtue of Section 30 (1) (a) of the Freedom of Information Act 2000.

Yours sincerely,

Stephen Flack  
Investigating Officer  
for Information Commissioner



Information Commissioner's Office

Enclosures:

1. Patents Register Administration Desk Notes 2005 (Desk notes June05).
2. Patents Register Administration Desk Notes 2007 (DESK NOTES 1).
3. Patents Register Administration Desk Notes 2007 (Pat Ass DN Ver2).
4. Patents Register Administration Desk Notes 2007 (Pat Ass DN Ver3).





Chartered Patent Attorneys  
European Patent Attorneys  
Registered Trade Mark Attorneys  
European Trade Mark Attorneys

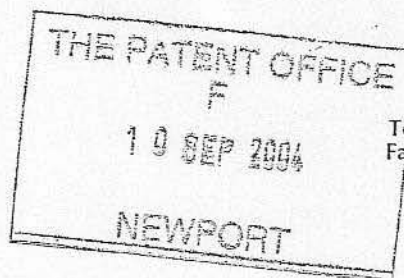
05/3/84

Wilson Gunn M'Caw

Also at Birmingham, Chesterfield, London

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Fax: +44 (0)161 832 4905  
www.wilsongunn.com



Our Ref: JER/DS/LJS/

Your Ref:

Date: 9 September 2004

The Comptroller,  
The Patent Office,  
Concept House,  
Cardiff Road,  
Newport,  
South Wales,  
NP10 8QQ.

BY FAX  
CONFIRMATION BY POST

Dear Sir,

Re: UK Patent No 2267412  
Acquired by Tonewear Limited  
From Sense-Sonic Limited

We enclose herewith an application to record a transfer of ownership of the above UK Patent. In support of this application we enclose herewith:-

1. Patents Form No. 21/77;
2. A certified copy of an extract of a certified copy of the agreement dated 15 September 2003.

Yours faithfully

Wilson Gunn M'Caw

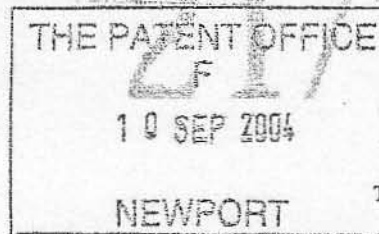
Wilson Gunn M'Caw

Enc



Patents Form 21/77

Patents Act 1977  
(Rule 46)



The Patent Office

Cardiff Road  
Newport  
South Wales  
NP10 8QQ

**Application to register or give notice of  
rights acquired in a patent or in an  
application for a patent**

(See the notes on the back of this form)

1. Your reference JER/DS/LJS/
2. Patent application or patent number(s)  
(see notes (c) & (f)) GB 2267412
3. Full name and address of the or of each patent  
applicant or proprietor (as currently on the  
register or application(s))  
SENSE SONIC LIMITED  
3RD FLOOR, KING EDWARD HOUSE,  
JORDANGATE,  
MACCLESFIELD, SK10 1EE  
Patents ADP number (if you know it)
4. Full name and address of the or of each person  
making this application (leave blank if this is the  
same as given in part 3 above)  
TONWEAR LIMITED <sup>u B u</sup>  
37 WARREN STREET  
LONDON  
W1T 6AD  
Patents ADP number (if you know it)
5. Give details of the transaction, instrument  
or event which affects the rights in the or each  
patent application or patent identified in part  
2 above, including its date and the names of all  
the parties involved, including for corporate  
bodies the country and, if appropriate, state  
of incorporation.  
(see note (d))  
Transfer of ownership of the Patent from Sense-Sonic Ltd (a  
UK Company) to Tone Wear Ltd (a UK Company) by  
virtue of an Assignment dated 15 September 2003. <sup>u C u</sup>
6. Name of your agent (if you have one) WILSON GUNN M'CAW <sup>u D u</sup>  
"Address for service" in the United Kingdom to  
which all correspondence should be sent  
(including the postcode)  
5TH FLOOR,  
BLACKFRIARS HOUSE,  
THE PARSONAGE,  
MANCHESTER,  
M3 2JA.  
Patents ADP number (if you know it) 7153927001

3  
AHIOA  
844  
478

AH10B

see also page 1 above

7. (Name of each signatory should also be entered, and status if relevant)  
(see note e)

I/we hereby confirm that rights as indicated in part 5 above have been acquired and that any necessary stamp duty has been paid.

Signature(s)

Wilson Gunn Mcaw

Date

9/09/2004

8. Name and daytime telephone number of person to contact in the United Kingdom

JAMES EDWARD ROBEY - 0161 827 9400

## Notes

- a) If you need help to fill in this form or you have any questions, please contact the Patent Office on 08459 500505.
- b) Write your answers in capital letters using black ink or you may type them.
- c) You may use this form for more than one application or patent if the same transaction, instrument or event is involved.
- d) Section 33 (3) of the Patents Act 1977 specifies the relevant transactions, instruments and events (which include assignments, licences and mortgages).
- e) Part 7 should be signed and dated by or on behalf of the person(s) making this application. Documentary evidence sufficient to establish the transaction should accompany this form if:
- \* in the case of an assignment, part 7 is not also signed by or on behalf of the other parties named in part 5, or
  - \* in the case of a mortgage or the grant of a licence or security, it is not also signed by or on behalf of the mortgagor or grantor of the licence or security (if not the person named in part 4).
- f) If there is not enough space for all the relevant details on any part of this form, please continue on a separate sheet of paper and write "see continuation sheet" in the relevant part(s) of the form. Any continuation sheets should be attached to this form.
- g) For details of the fee and ways to pay, please contact the Patent Office.

845  
479



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TIMED: 20/09/04 14:58:59

PAGE: 1

REGISTER ENTRY FOR GB2267412

Form NP1 Application No GB9312798.3 filing date 23.12.1991

Lodged on 21.06.1993

Priority claimed:

21.12.1990 in United Kingdom - doc: 9027784

PCT NATIONAL PHASE

PCT Application PCT/GB1991/002316 filed on 23.12.1991 in English

Publication No WO1992/011738 on 09.07.1992 in English

Title RADIO-BASED HEARING AID SYSTEM

Applicant/Proprietor

SELECT HEARING SYSTEMS LIMITED, Incorporated in the United Kingdom, Audio House, Grindleton, CLITHEROE, Lancashire, BB7 4RL, United Kingdom

[ADP No. 06384085001]

Inventor

ANDREW JAMES JAMIESON HALL, 398 Gisburn Road, Blacko, NELSON, Lancashire, BB9 6LS, United Kingdom

[ADP No. 06384093001]

Classified to

H4J

H04R H04B

Address for Service

WILSON, GUNN & ELLIS, 41-51 Royal Exchange, Cross Street, MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00037770001]

Publication No GB2267412 dated 01.12.1993

Examination requested 19.08.1993

Patent Granted with effect from 12.10.1994 (Section 25(1)) with title  
RADIO-BASED HEARING AID SYSTEM

13.06.1994 Notification of change of Address For Service name of

WILSON, GUNN & ELLIS, 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00037770001]

to

WILSON GUNN M'CAW & CO., 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00008144001]

dated 01.05.1994. Official evidence filed on 9219583.3

Entry Type 7.2 Staff ID. 8AD1 Auth ID. AO

28.02.1997 Notification of change of Address For Service name and address of

WILSON GUNN M'CAW & CO., 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00008144001]

to

WILSON GUNN M'CAW, 41-51 Royal Exchange, Cross Street, MANCHESTER,  
M2 7BD, United Kingdom

[ADP No. 07153927001]

dated 28.02.1997. Official evidence filed on GB230761

Entry Type 7.1 Staff ID. PJ Auth ID. AO

846  
482



AH13B

"C"

REGISTER ENTRY FOR GB2267412 (Cont.)

TIMED: 20/09/04 14:58:59

PAGE: 2

12.06.2001 Application under Section 32 filed on 30.05.2001

Entry Type 8.1 Staff ID. MHIS Auth ID. F21

09.07.2001 SENSE-SONIC LIMITED, Incorporated in the United Kingdom, 3rd Floor, King Edward House, Jordangate, Macclesfield, Cheshire, SK10 1EE, United Kingdom [ADP No. 08162679001]

registered as Applicant/Proprietor in place of SELECT HEARING SYSTEMS LIMITED, Incorporated in the United Kingdom, Audio House, Grindleton, CLITHEROE, Lancashire, BB7 4RL, United Kingdom [ADP No. 06384085001] by virtue of assignment dated 06.04.2001. Form 21/77 and supporting documents filed on GB2267412.

Entry Type 8.4 Staff ID. TS Auth ID. F21

13.10.2001 Application to amend specification under Section 27 filed on 11.10.2001

Entry Type 13.1 Staff ID. SALI Auth ID. F11

18.06.2002 Specification amended under Section 27 on 18.06.2002

Entry Type 13.3 Staff ID. KLEL Auth ID. A3

29.12.2003 Notification of change of Address For Service address of WILSON GUNN M'CAW, 41-51 Royal Exchange, Cross Street, MANCHESTER, M2 7BD, United Kingdom [ADP No. 07153927001] to

WILSON GUNN M'CAW, 5th Floor, Blackfriars House, The Parsonage, MANCHESTER, M3 2JA, United Kingdom [ADP No. 07153927001] dated 29.12.2003. Written notification filed on GB2357445

Entry Type 7.3 Staff ID. LDAH Auth ID. B3

08.09.2004 Application under Section 32 filed on 03.09.2004

Entry Type 8.1 Staff ID. SA1 Auth ID. F21

13.09.2004 Application under Section 32 filed on 09.09.2004

Entry Type 8.1 Staff ID. JHUR Auth ID. F21

20.09.2004 On the 18.12.1991 Northern Light Music Limited of Aurora Studios, Grindleton, Clitheroe, Lancashire assigned the rights of priority application GB9027784.9 to Select Hearing Systems Limited of Audio house, Grindleton, Clitheroe, Lancashire. Official evidence filed on GB2267412.

Entry Type 10.1 Staff ID. SA1 Auth ID. F21

20.09.2004 TONEWEAR LIMITED, Incorporated in the United Kingdom, 37 Warren Street, LONDON, W1T 6AD, United Kingdom [ADP No. 08948580001] registered as Applicant/Proprietor in place of SENSE-SONIC LIMITED, Incorporated in the United Kingdom, 3rd Floor, King Edward House, Jordangate, Macclesfield, Cheshire, SK10 1EE, United Kingdom [ADP No. 08162679001] by virtue of assignment dated 15.09.2004. Form 21/77 filed on GB2267412.

Entry Type 8.4 Staff ID. SA1 Auth ID. F21

\*\*\*\* END OF REGISTER ENTRY \*\*\*\*

"F"

847  
483





**HM Revenue  
& Customs**

**Excise, Stamps and Money Businesses  
Edinburgh Stamp Office**  
Grayfield House  
Bankhead Avenue  
Edinburgh  
Lothian  
EH11 4BF

Mr Andrew Hall  
Sense Sonic Limited

**Tel** 0131 442 3192

**Fax**

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

**Date** 29 October 2008  
**Our ref**  
**Your ref**

Dear Mr Hall

Stamp Act 1891, S 14(4) and 17

I have now received our Solicitors advice on your question of stamp duty Chargeable on the Sale Agreement and whether the registering the assignment by the Patent Office without the sale agreement having been stamped is liable to a penalty under s.17

Our Solicitor agrees with our view that the Sale purchase agreement is chargeable to stamp duty and the agreement is liable to stamp duty in respect the inter company debt of £350,000. The onus is on the buyers group to show the inter company debt was loan capital as defined by S 78 FA 1986 .The information shown in the financial statements for the years 2002 and 2003 and the board minutes dated 19<sup>th</sup> June 2002 point to the inter company loan being a trade debt arising from an overdraft facility granted to Sense Sonic. In the absence of a loan agreement along with inter company accounts showing the movement of such loan funds we are entitled to view the debt of £350,000 as a trade debt and chargeable to stamp duty. The Sale Agreement should be presented to the stamp office along with payment of the duty penalty and penalty interest if formal adjudication is to be completed.

Our Solicitor also considers the Patent Office is in breach of Section 14 and is liable to penalty under s 17 of the stamp act 1891. HMRC are now considering whether a penalty is to be imposed for this infringement.

Yours sincerely

**Les Hanratty**  
Higher Officer

Information is available in large print, audio and Braille formats.  
Type Talk service prefix number – 18001



Letter to mr hall 29.10.08

**848**  
**356a**

#### 4.01 REGISTRATION OF TRANSACTIONS “VEB” TO “GMBH”

Following the unification of Germany and the adoption by the former East Germany of a new constitution, requests are made by agents to reflect this on the Patent Register for those patent proprietors so affected. The method by which this was to be effected was established following an enquiry by an agent.

Minute 13/8/91 This unification has required companies to incorporate under the unified German constitution, such an action involves a reconstruction under German Federal Law, and is Section 33(3)E effectively, an order or direction from a competent authority.

Rule 46(1) Practice This requires evidencing via a Form 21/77. Evidence may vary, acceptable evidence is:  
1) An extract from the Handels Register  
2) A document purporting to be an assignment stating it is transferring to a successor following the unification requirements.

Procedure Rule 46(2) Documentation should be correctly translated and certified together with, certified copies if appropriate.

#### 4.02 DOCUMENTS NOT OPEN TO INSPECTION/ASSGN 3

All documents are inspected by the A1s on being booked in.

Documents requiring confidentiality fall into two categories:

Rule 93(4)c A) Any document to be treated as “for inspection and return only” such documents may be marked or, the request may be made in the accompanying letter.

Practice The Office also treats as “inspection and return only” those documents that are full agreements or licences and are accompanied by a “short-form” documents even though a specific request has not been made.

Rule 94(1) B) Documents that bear a confidential marking or, for which a confidential request has been made.

Rule 93(5)Ai) Documents that contain disparaging comments about named persons

Procedure All such documents are to be placed on a Not Open to Public Inspection (N.O.P.I.) file and attached to the green jacket externally, the case then to be passed to the EO:

Procedure A) On completion of the case or, as soon as a letter has to be sent to the applicant, the N.O.P.I. document is returned and the report sheet marked accordingly.



The N.O.P.I. folder is returned to the A1 for re-use.

Practice B) On a request for confidentiality being made, a letter is sent asking for reasons for the request for confidentiality. A period of 14 days from the date of the letter is allowed, at which point the documents will go O.P.I. The file should be called after one month and if no interim reply has been received the documents placed on open file.

Procedure On receipt of a reasoned request the documents are sent to the C2 for consideration.

Please note reference should be made to the Freedom of Information Act. It will be harder for us to keep something confidential if placed on a NOPI jacket, if someone then requests a copy of it.

#### **4.03 REGISTRATION OF UNDATED ASSIGNMENTS**

As a general rule, documents submitted for registration are dated. All standard register entries relating to assignments work require the insertion of a date or, the system will reject the entry.

Occasionally a document is received that does not bear a date. This is almost certainly an

Procedure oversight and should be drawn to the attention of the person who has filed the documents. The wording for the letter is attached.

Practice The date thus obtained is used.

The effort must be made to get a date in writing. The Officer actioning the case must not allocate a date other than on this basis.

It is in the best interest of all concerned that a date be given on the Register. However, though the date that person assumed right or title may be significant in proceedings, neither the Patents Act 1977 nor the Rules made there under specify the requirement for the supply of a date. It follows that the Office cannot refuse to register because a date is not given. If the above procedure is followed and the person who filed the document declines to give a date,

Procedure: The case must be referred to the B2 for consideration of a suitable free-test entry on the Register to cover the particulars of the case.

#### **4.04 CAVEATS**

A caveat is a request for information relating to a patent application which may ask for information on work undertaken by Assignments Section.

A caveat file is recognised by a red sticker on the front of the file, the caveat is stated on a red card, placed at the end of the minutes.

The caveat clerk is notified when a register entry has been completed.

#### 4.12 Effective Dates

Requests for registration of a transaction (usually an assignment) sometimes refer to an “effective date” of the transaction, asserting that an earlier (un-exhibited) document transferred title. It is usually part of the registration request that this earlier date is the date accorded to the change of ownership on the Register.

Before such a registration can be made there are objections to be overcome, eg. consideration of the potential Stamp Duty liability of that earlier document and it meeting the requirement to be signed by all parties, together with all other technical requirements. Unless these considerations can be satisfied registration should not be made quoting that earlier date.

While an appropriate signed Form 21/77 will be accepted at face value, registration based on an assessment of the evidence should reflect that evidence and not documents which are unseen and not available for inspection.

(3) Coflexip Stena Offshore Limited’s patent RPC No. 6 1997 refers

#### 4.13 Miscellaneous

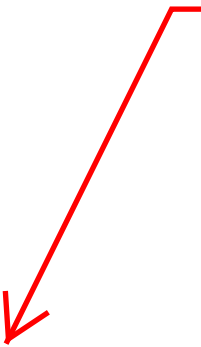
##### Partnerships & LLP

Consideration will be given to other foreign firms if it is affirmed by the applicant or agent, that under the laws of the foreign state in question, such firms can acquire title to land and property in their own name, such title being wholly unaffected by changes in the personnel of the members. A Scottish partnership firm may apply in its own name, the partners' names being given. Applications may also proceed in the name of a limited partnership organised under the laws of the American state of California, Connecticut, Delaware, Illinois, Michigan, Missouri, New York, Ohio, Pennsylvania, Texas or Wyoming. In Canada, limited partnerships may be incorporated either federally or provincially. In the latter case, the name of the province (e.g. Quebec, Ontario) should be given as the state or incorporation. (MOPP 7.05)

##### Trading as

An applicant who is an individual should apply in his true name. Exceptionally, a pseudonym may be used if it is well established and is customarily used by the individual for banking and other business purposes. The name must be given in full, the surname or family name being underlined. Letters or statements denoting academic or professional qualifications may appear after the name. A statement of nationality or occupation is not required and should not be given. Once a particular established name and signature has been used subsequent business should not be effected by the same individual using a different name or signature unless the name has changed, eg

THE APPLICANT  
NAME ON THE  
FORM 21/77 WAS  
NOT A  
DESIGNATED  
LEGAL NAME



due to marriage. A corporate body should be designated by its legal name and the country of incorporation and, where appropriate, the state of incorporation within that country should be given. In the case of either an individual or a corporate body, a business name or trading style, eg "trading as XYZ", or a former name is not required and should not be given. (MOPP 14.04.05)

### C/O address

~~Each applicant must give, in full, a permanent address, which may be either a private or a business address. A c/o is not acceptable unless it can be shown that it is a permanent address for the applicant which the Office can rely on for communicating with the applicant, e.g. if, in the case of a company, it is registered with Companies House as the company's address. It is in the applicant's best interests to provide the Office with a secure and reliable address. Standard abbreviations, e.g. Rd, USA, are allowable. (MOPP 14.04.07)~~

### Trusts

~~We have to check to see whether trusts can hold property in their own right. e.g. National Health Trust (Section 32(3) of the Act)~~

### Court Orders

~~We should now recognise court judgments made in other EU member states. Under the Brussels convention, we should be giving recognition to judgments made in another EU member state without further proceedings unless the foreign judgment is irreconcilable with a judgment in the UK or an earlier foreign judgment that should be given recognition.~~

### Cancelling Exclusive licence

~~If an exclusive licensee becomes the proprietor of the patent, we automatically cancel the licence as the new proprietor cannot be recorded as both roles.~~

## COFLEXIP AND NUTRINOVA CASE STUDIES

1. I do not want to be shot as the messenger, when it is HMRC's conduct, the Comptroller's conduct and Mr. Brassington et al's conduct which has led to the exposure of the long-running fraud.
2. It therefore remains for me to pacify and assist (with a tax-free solution to re-registration where appropriate) the tens of thousands of patentees affected by my exposure of the fraudulent practices at the Patent Office by which many of them have been trapped, just as Jacob J warned in conclusion of Coflexip Stena Offshore Ltd's Patent [1997] RPC 179 (i), and just as one of the parties in those proceedings suggested might be the case (ii):
  - i. *"I reach my conclusion without intellectual satisfaction. But there is some rough justice. It was an attempt to comply with the Stamp Act which caused the trouble and it is the Stamp Act which saves the position. I get no satisfaction because, apart from the Stamp Act, section 68 sets a trap for a patentee who registers a short form assignment following a much longer agreement which is expressed to be an assignment".*
  - ii. *"Before turning to these I must mention a general observation made by Mr. Miller Q.C. for Stena. He submitted that if McDermotts were right, there could be very serious commercial consequences arising under section 68. He said it frequently happens that there are global sale and purchase agreements which happen to include British Patents. Such agreements may include not only intellectual property of all kinds in many countries but also physical assets. Moreover many (probably most) such agreements are entered into by foreign companies, generally on both sides and indeed very often the agreement will not even be governed by English law. The authors would be unaware of the trap laid for them by section 68. So if any such agreement was followed by a short form of assignment, only the latter being submitted for stamping and then registration at the Patent Office then the patentee would be caught by the arguments he had to meet".*
3. There are indeed very serious commercial consequences arising under s.68 Patents Act 1891. But that is the tip of the iceberg.
4. Now that the cat is out of the bag, no registered IPR owner with a short form assignment executed before 01-12-03 can be sure that his or her registration is sound, and will need to examine the documentation to see whether the Comptroller employed any of his unlawful practices.
5. Solicitors' and patent agent's conduct in procuring short form assignments to cover up negligent advice on their clients' procurement of assets by way of hybrid documents, instead of by way of separate documents (as was the intention in the case which affects me), will now be called into question.
6. The legitimate was to avoid paying Stamp Duty on property which should never have been included in a transfer document together with IPR was kept secret by HMRC in the hopes that people would pay Stamp Duty where they did not in fact have to do so.

7. Hybrid documents should have been rescinded and the property assigned back to the sellers so that it could be transferred in the proper way, by separate documents.
8. This does not evade Stamp Duty, it simply enables a person to register property by only paying Stamp Duty in respect of that property.
9. If infringement proceedings are brought at some time in the future, the patentee might need the main agreement as evidence to prove the terms and conditions, and that is when Stamp Duty will need to be paid on the main agreement.
10. Those who do not envisage proceedings will often decide not to pay Stamp Duty unless and until they need the document. However, to register a patent assignment, there must be no unpaid Stamp Duty liability relating to its assignment.
11. Jacob J explained the method for unravelling a hybrid document so that Stamp Duty would only be payable in respect of the property being registered:
12. *Nutrinova v Arnold Suhr [2001] WL 1676817 refers: "What happened was the patentees, when they were considering suing another party in 1998, looked at their title. They were not quite sure which of the two effects the document had, so they decided to enter into an Assignment Back and then a formal assignment which could be registered at the Patent Office".*
13. The Comptroller established his own way around the problems referred to in HMRC's letter of 23-03-00 (below), and so did Solicitors and patent agents.
14. Most patentees are oblivious to the illegality of their registrations – but Mr. Brassington does not fit into this category as he has no assignment of my IPR and he most certainly is not oblivious to his fraud – he was clearly told that Stamp Duty was chargeable, but lied to the High Court in the absence of the evidence. That evidence is not privileged and is attached hereto, after HMRC's letter.

SEE S.4.12 AND  
S.4.02 OF DESK  
NOTES ABOVE -





Assistant Director

15th Floor  
Cale Cross House  
156 Pilgrim Street  
Newcastle upon Tyne NE1 6TF  
DX 61021 Newcastle upon Tyne

Telephone: [redacted]

Fax: [redacted]

[redacted]  
Legal Division PDD/H  
The Patent Office  
Cardiff Road  
Newport  
GWENT NP9 1RH

FM/173

NENQ 159/99/ADB

23 March 2000

BY FAX ONLY

Dear [redacted]

**Abolition of Stamp Duty on Documents Relating to Intellectual Property**

Thank you for your two letters dated 22 March. I note you agree we no longer need to meet.

You asked me, when you telephoned, how the abolition has statutory effect from 28 March even though the Finance Act is still not law. The measure has statutory effect by virtue of a Commons Resolution and under the provisions of Section 50 of the Finance Act 1973. I attach, for your information, a copy of Section 50 and a copy of the part of the Resolution relating to this abolition.

Turning now to your draft Notice, I have a few suggestions for you to consider. In the first line can I suggest you say "...will no longer be levied on documents effecting transactions in intellectual property."

Please see sub-paragraph (13) of the attached Resolution which sets out the definition of "intellectual property" so far as this exemption is concerned. There is no doubt that the proposed exemption is very wide ranging and the majority of documents your office deals with will no longer be liable to stamp duty. But there may still be a few which are dutiable. You will be able to say, certainly with more specialist knowledge than I, which categories of property fall outside the definition of IP in the Resolution.

I think it is therefore important to include the definition of IP covered by the exemption as the second sentence of your Notice, so that patent agents are not under the impression that this is an absolute blanket exemption.

You will also know from the Press Release that hybrid documents may still be liable to stamp duty in respect of non-IP and in fact I mentioned this in my letter of 21 March to you. Again, you will know better than I whether the majority of documents you register relate exclusively to IP or whether they cover other property too. More



astute practitioners should quickly appreciate that preparing separate documents relating to the IP will ensure they can be registered without any stamp duty problems.

---

I feel a line or two in the Notice, reminding them that documents which do not relate exclusively to IP may need to be stamped in respect of other elements of the transaction, would help to clarify the position.

I hope these observations help.

Yours sincerely

[REDACTED]

[REDACTED]



**NICHOLSON GRAHAM & JONES**

TO: Jeremy Brassington  
John Moulton  
Clive Richards

FROM: Robin Tutty

EXT: 8112

DATE: 11 September 2003

**MEMORANDUM**

REF: RBT/Leaf

## **PROJECT LEAF**

### **1. Purchase Agreement**

Attached to this memorandum is the draft purchase agreement with the Receivers of Sense-Sonic Limited. This document is now in agreed form (subject only to minor amendments) and is in the normal form for a sale by administrative receivers.

### **2. Structure**

As reflected in the purchase agreement it is proposed that the purchase will be effected by 3 new companies ("Newco 1", "Newco 2", and "Newco 3"). Newco 1 will acquire the only issued share in the share capital of Leaf Technologies Limited ("Leaf"), the inter-company debt due from Leaf to Sense-Sonic Limited and the goodwill associated with the Sense-Sonic/Leaf business. Newco 2 will acquire the intellectual property rights and Newco 3 will acquire the tooling. It may be desirable for plant and equipment currently owned by Leaf to be transferred to Newco 3 following the acquisition so as to leave Leaf as a trading entity using the intellectual property, tooling and plant and equipment on licences from Newco 2 and Newco 3.

### **3. Assignment of Debt**

Under the purchase agreement the inter-company debt from Leaf to Sense-Sonic Limited will be assigned to Newco 1. The assignment will attract ad valorem stamp duty at 3% on the amount of the debt.

### **4. The Debentures**

It is envisaged that the investor group will provide funds by way of subscription for ordinary shares and loans to Newco 1 which will be the holding company for Leaf, Newco 2 and Newco 3.

Funds provided to Newco 1 will be on-lent as required to Newco 2 and Newco 3 for the purposes of the acquisition and Newco 2 and Newco 3 will grant debentures as security for the repayment of such loans.

Following the assignment of the inter-company debt to Newco 1 it will require repayment of such debt from Leaf but will then re-lend the sum repaid on the security of a debenture.



TO: Jeremy Brassington, John Moulton, Clive  
Richards  
FROM: Robin Tutty

DATE: 11 September 2003  
PAGE: 2

The investor loans to Newco 1 will also be secured by a debenture in favour of Bulldog Partners Limited as trustee for the individual investors.

A form of the debenture to be given by Leaf is attached to this memorandum. The other debentures will be in similar form but will not include provisions relating to charges on freehold or leasehold property.

5. **Investor Agreement**

Bulldog Partners and the investors will enter into an investor agreement a draft of which will be circulated shortly.

**RBT**

AGREEMENT  
relating to the sale and purchase  
of certain assets

James Parkinson  
Solicitor  
Raffles Chambers  
4th Floor  
Newmarket  
W3 3BA

Rob JOHNS

**DATED** September

**2003**

(1) **SENSE-SONIC LIMITED**  
(in Administrative Receivership)

(2) **STEPHEN LEONARD CONN AND ANDREW DICK**

(3) **ELITESOUND LIMITED**  
**TONWEAR LIMITED**  
**WEBSOUND LIMITED**

**AGREEMENT**  
**relating to the sale and purchase**  
**of certain assets**



**turner parkinson**  
**Solicitors**  
**Hollins Chambers**  
**64a Bridge Street**  
**Manchester**  
**M3 3BA**

Ref: JOB/SLA



(d) reference to "a person" shall be construed so as to include any individual, firm, company or partnership (whether or not having a separate legal personality and whether incorporated or not);

(e) references to any enactment shall be deemed to include references to such enactment as re-enacted, amended or extended;

(f) words incorporating the masculine gender only shall include the feminine and neuter genders and words incorporating the singular number only include the plural and vice versa.

## **2. SALE AND PURCHASE**

2.1 Subject to the terms and conditions of this Agreement the Seller shall sell and the Buyers Group shall buy whatever right, title or interest (if any) the Seller may have in the following Assets as follows:

(a)

(i) the Tooling;

(ii) the Intellectual Property Rights;

(iii) the Goodwill;

(iv) the Share; and

(v) the Inter-Company Debt.

(b) The Assets shall be transferred to the Buyers Group as follows

(i) the Share the Inter-Company Debt and the Goodwill to Elitesound Limited;

(ii) the Intellectual Property Rights to Tonewear Limited

(iii) the Tooling to Websound Limited

to the intent that the Buyers Group (or any member of it) shall from the Transfer Date carry on the Business as a going concern.

2.2 Nothing in this Agreement shall operate to transfer the Excluded Assets and without prejudice to the generality of the foregoing the following items are expressly excluded from this sale and purchase:

(a) all and any cash in hand or at a bank or other financial institution save for Debtor Realisations and any deposits or pre-payments made to any third party in connection with goods or services supplied prior to the Transfer Date and all cheques, bills or other negotiable instruments received by the Transfer Date;

(b) the Excluded Records;

(c) any real property owned or leased or used by the Seller including the Premises;



- (d) any actual or potential claim under any insurance or similar contract or in damages against any third party and any claim against an Employee or Former Employee;
- (g) the benefit of any claim made or capable of being made by the Seller or the Office Holder for repayment of any tax or tax allowances;
- (h) the rights of the Seller in respect of any pension trust or fund established by or for it affecting the Employees or any former employees of the Seller;
- (i) the benefit of any claim made or to be made by the Seller or the Office Holder for grants from any government local or public authority;
- (j) the Debts.
- (k) the Vehicles.

### 3. CONSIDERATION

The consideration for the sale and purchase referred to in Sub-Clause 2.1 shall be as follows:

Asset	Consideration (£)
The Tooling	£ 25,000.00
The Intellectual Property Rights	£ 30,000.00
The Goodwill	£ 10,000.00
The Share	£ 10,000.00
The Inter-Company Debt	£350,000.00
<b>Total</b>	<b>£425,000.00</b>

### 4. PAYMENT, COMPLETION AND FURTHER ASSURANCE

4.1 The Buyers shall on the Transfer Date pay to the Seller the sum of £425,000.

4.2 The Seller's Solicitors shall be entitled to account immediately to the Office Holders for the consideration as it is received.

4.3 Completion of the sale and purchase shall take place on the Transfer Date at the offices of the Seller's Solicitors or at such other place as the Office Holder may direct.

4.4 On the Transfer Date the Seller shall:

- (a) allow the Buyers to take possession of such of the Assets as are transferable by delivery;

- (b) deliver to Elitesound Limited a duly executed stock transfer form in respect of the Share and a valid written resolution of the sole director of Leaf Technologies
- (i) approving the transfer of the Share to Elitesound Limited (subject to the stocktransfer form therefor being duly stamped);
- (ii) approving the appointment of [Jeremy Brassington] as an additional director of Leaf Technologies Limited; and
- (iii) resigning as director.;
- (c) hold all other Assets on trust for the Buyers absolutely pending assignment;

4.5 Without prejudice to the generality of the foregoing, following completion of this Agreement the Seller and/or the Office Holder (but only so long as he retains his office in relation to the Seller and provided that all and any personal liability of the Office Holder is expressly excluded) shall at the Buyer's expense:

- (a) execute and deliver such documents (in such form as the Seller's Solicitors shall approve) in particular
  - (i) an assignment of the Inter-Company Debt and the Goodwill to Elitesound Limited; and
  - (ii) an assignment to Tonewear Limited of the Intellectual Property Rights; and
- (b) do such further acts

as shall be reasonably necessary to vest in the Buyers such right, title and interest as the Seller may have to the Assets transferred to the Buyers in accordance with the terms of this Agreement at the cost of the Buyer.

## 5. PASSING OF PROPERTY AND RISK

5.1 Such right, title or interest in the Assets as is agreed to be transferred by this Agreement shall pass to the Buyers on completion. Until title passes the Buyers shall keep the Assets free from any charge, lien or other encumbrance.

5.2 Sole risk in all the Assets shall pass to the Buyers immediately after execution of this Agreement.

## 6. THIRD PARTY ASSETS

6.1 Unless agreed otherwise on the Transfer Date possession of the Third Party Assets shall be delivered up to the Buyers as bailees of the Seller and the Seller shall not object to or hinder any arrangement which the Buyers may wish to make with the owners of the Third Party Assets.

6.2 The Seller shall at the Buyers' request and expense (on a full indemnity basis) enter into novations of some or all agreements (as the Buyers may determine save in relation to any obligations in relation to any Third Party Assets where a bank or any associated company are the financiers in which case the Buyers will honour such obligations) relating to

calculated to take into account amongst other things the risk to it represented by the fact that the Parties believe that all the exclusions and limitations set out in this Agreement would be recognised as being fully effective by the courts, the Seller making it clear that it would not have agreed to sell the Assets on any other basis except for a higher consideration;

(c) the Buyers, their servants, employees, agents, representatives and advisers have been given every opportunity which might reasonably be expected to examine and inspect the Assets, to interview all or any of the Employees and to obtain information from the Seller relating to the Assets;

(d) the Seller is an insolvent company, its affairs are consequently disorganised and uncertain, and the Office Holder has only very limited knowledge of its affairs; and

10.3 The Buyers acknowledge that the consideration agreed for the sale and purchase under this Agreement reflects the Parties' belief that these terms are valid and binding in their entirety.

10.4 The Buyers acknowledge that:

(a) notwithstanding any other provision contained in this Agreement all the Assets sold shall be purchased on the basis that risk of good title to all or any of them passing to the Buyers is at the Buyers' sole risk and without limitation the Assets sold in this Agreement are sold subject to any claims, liens, distraint and execution and subject to all leasing, hire or hire purchase agreements and reservation of title claims (if any) in respect of them; and

(b) if it shall be found that the Seller does not have title to any or all of the Assets the Buyers shall not have the right to rescind, avoid or vary this Agreement or to claim damages or a reduction in the consideration paid or payable under the terms of this Agreement other than in accordance with the provisions of clause 4.

10.5 The Buyers, having been afforded an opportunity to inspect the Assets any right, title or interest in which is sold by this Agreement as and where they lie, shall be deemed to buy with full knowledge of their state and condition and shall take them in their present condition. No warranty, condition, representation, statement or assurance is given or implied as to their condition, quality, fitness for any particular or any purpose, performance or functionality.

10.6 Subject to any provisions in this Agreement to the contrary the Buyers undertake:

(a) that they shall make available for collection all and any Assets as are subject to any valid claims to the Office Holder or to the owner of those Assets immediately on demand or otherwise as the Office Holder directs unless the Buyers have settled such claims in full; and

(b) to indemnify the Seller and the Office Holder on a full indemnity basis in respect of all and any Liabilities arising from all and any third party claims, as specified in clause 10.6(a) above.

The Buyers shall not be entitled to any compensation in respect of any Assets so returned other than as provided for in clause 4.

10.7 The Buyers warrant that:

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 08 July 2009 10:31  
**Subject:** Re: Case Reference Number FS50206398 - REPORT

Dear Mr. Flack,

**Please forward this email to the Information Commissioner.**

You visited the IPO on 20-05-09 for the purpose of discovering the true creation date of "Pat Ass DN Ver3.doc" (Desk Notes with the front cover page Reg Admin Desk Notes reviewed by Steve Adkins Accepted by Debbie Cooke on 1st August 2007).

I had alleged that the documents sent to me in part (four printed pages) on 25-07-08, and in full (a pdf version of Pat Ass DN Ver3.doc) on 02-09-08, were forgeries intended to deceive me and the courts (to which I would present the documents).

I had repeatedly asked for the Desk Notes since 2007, and you make no reference to this whatsoever in your letter to me of 22-06-09.

The Comptroller did not want me to see the true Desk Notes because they contradict his repeated claims about practice and procedure in his letters to me in 2007.

You failed to get me the information I sought and so now rely on Mr. Fletcher's (the Comptroller's) word that although he lied for 20 months he is telling the truth about the creation dates and the reasons why the documents you discovered are different.

I gather that when you close an inquiry you issue a report and publish it on your website.

**I am writing to warn the ICO not to publish the false claims and to consider the facts.**

1. The Comptroller wrote to me on 12-11-07 stating that he had checked practice in "section instructions" and that, according to "standard procedure" staff should have inspected the 15-09-03 sale agreement on 20-09-04 prior to making any registration.

2. I made repeated requests under the FOIA to get these instructions. The matter became even more serious when I discovered that:

3 At a Patent Practice Meeting on 14-01-01, CIPA, had raised objections to the standard register entry "Form 21/77 and supporting documents filed on ....(patent no.).." because it implied that the Comptroller inspected documents sent to him as evidence of assignment of patents, when he did not. The Comptroller agreed to remove the word "supporting" from the automated entry and did so later in 2001.

4. This practice of ignoring documents - but **only** if the accompanying application Form 21/77 was signed by both the buyer and the seller of the patent - was introduced by a Patents Directorate Instruction published in the Patents & Designs Journal on 27-01-99.

5 HMRC disapproved of the practice and published a booklet in 1999 which was re-published in the CIPA Journal in September 1999 in which HMRC stated that it had asked the Comptroller not to accept the declarations on his Forms, but rather to inspect the actual documents of assignment for evidence of the payment of all necessary Stamp Duty.

6. The Desk Notes which were eventually disclosed to me in part (just four pages) on 25-07-08 supported Mr. Fletcher's claims of 12-11-07 that staff inspected all documents - but as this was a false claim, I challenged the disclosure and asked for the Desk Notes as created on or before 01-08-07 and no later.

7. On 02-09-08, Mr. Fletcher made a set of Desk Notes called Pat Ass DN ver3.pdf which he has repeatedly claimed was created from an original file which was reviewed by Steve Adkins and accepted by Debbie

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Cooke on 01-08-07.

8. You were asked by me to establish whether this was true, for if it was not, there would be another set of Desk Notes on the two computers used to create the Word and pdf documents.

9. The Comptroller made various claims to the High Court on 09-08-07 with regard to practice in this specific area, so it is important for many reasons to establish whether the Desk Notes AT THAT TIME conflicted with his claims on 12-11-07 or supported them.

10. You had every opportunity to secure evidence of the creation dates of the four versions of desk notes but you did not do so.

11. You had pdf copies made of DESK NOTES 1.doc, Pat Ass DN Ver2.doc and the 2005 Desk Notes and had Mrs. Cooke email them to you together with the Pat Ass DN Ver3.pdf file she had created especially for me on 02-09-08.

12. As I required the dates of creation and as you had not secured that information, you asked Mr. Fletcher to send you some dates.

13. The dates show that Mr. Fletcher has been lying all along and that on 01-08-07 there was no Pat Ass DN ver3.

14. You claim that Pat Ass DN Ver3 was created on 16-08-07, and that, if true, proves the Comptroller to have forged the Desk Notes, as it was clear to Mrs. Cooke on 25-07-08 and on 02-09-08 that she was printing and creating copies from a document created on 16-08-07 (after the high Court case) and not on 01-08-07 as repeatedly claimed.

15. The Comptroller did therefore withhold the information I sought - and he did so in order to cover up a number of lies in his letter of 12-11-07 which set the course for further legal proceedings on an entirely false footing.

16. But the letter of 12-11-07 itself was a cover up for a serious and long-running fraud - **hiding** unstamped hybrid documents (documents which settle and/or transfer more than just UK-registered IPR and therefore have potentially large Stamp Duty liabilities).

17. The "ignore" and "scan" alteration was a red herring. The practice could not have applied in the case of my patent, because the Form had only one signature. Mr. Fletcher was therefore also lying in his letter of 12-11-07 about the acceptability of applications forms signed by a mere address for service.

18. Mr. Fletcher knew full well that the sale agreement was unregistrable and so he wanted to fabricate a scenario by which it could have slipped through the system and apologise for a lesser failing.

19. However, it is a fact that the unstamped sale agreement was excluded from the Register and that the standard wording was altered so as to give the impression that no document was received.

20. Note that if a document is "ignored" in accordance with the practice you came face to face with in DESK NOTES 1.doc and Pat Ass DN ver2.doc, CIPA's suggested wording will appear on the Register "Form 21/77 and documents filed on..." because the document was still registered and filed, even though the Comptroller did not take its content into consideration - having seen the signatures of both the buyer and the seller on the Form.

21. I used the evidence of alteration to get the ICO to dig around for the actual document I had repeatedly asked for - even though it is September 2004 that matters in my case (so 2007 Desk Notes are not directly relevant to the fraud in 2004).

22. However, I now have the Desk Notes from 1992-2005 and can see that the fraud by which I became a victim runs through all Desk Notes.

23. The 2007 Desk Notes are relevant to a criminal investigation into the cover up instigated by the Comptroller to prevent me and others from discovering what really happened on 20-09-04.

24. I have presented evidence to the Police to show that the (very few) changes to the 2007 Desk Notes and

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the creation dates you have provided are suspicious.

25. You have not bothered to look at the documents to see why the headings slipped back a page later in ver2 and ver3, but the Police have.

26. We have identified the text alteration which caused the headings to drop back a page and prove your claims of "formatting" to be false.

27. We have looked at the alterations themselves and wondered at why they should have been made on the dates you have provided.

28. We have referenced the change at 2.02(5) to my case. There has to be a reason why staff would be told as of 16-08-07 to inspect all documents when for 8 years the Comptroller has defied HMRC and concerned CIPA over the practice of ignoring documents and registering them regardless.

29. We have referenced the other change, made (you say), on 28-07-07, to a change in the law. That change took place in December 2007.

30. We have also established that DESK NOTES 1.doc (which you say was created on 16-05-07 - with front cover details stating 1st August 2007?) introduced a reference to the most relevant court case to my claim that there has ever been. This reference has been placed directly below the instruction by which I was defrauded - and it is not s.2.02 (5).

31. The judge in that case (who was not aware that the Comptroller was encouraging fraud) warned against the practice which can be seen at s.4.12. However, the case also ruled that an unstamped document cannot be used in evidence to expose a bogus document on the Register.

32. The reference was therefore inserted to provide a defence in the event that a bogus registration was discovered.

33. The problem now facing Mr. Fletcher et al is that an unstamped document can be used in evidence in criminal proceedings.

34. Your failure to properly investigate the allegations of document forgery for the purposes of hiding the existence of the true document can be described in one of two ways.

35. So blindingly obvious was it to you that the creation dates of the 2007 Desk Notes and the FULL EXTENT of any changes therein were core evidence, that to ignore such evidence is indefensible.

**36. if you publish a report without considering these facts, and/or produce a false report in order to give the false impression that the Comptroller has not spent the last 20 months avoiding handing over the Desk Notes - a false set, upon which he has based his decisions in proceedings as a referee, and the true set, upon which he has based thousands of false registrations, there will be serious consequences.**

**PLEASE INFORM ME OF YOUR INTENTIONS WITH REGARD TO CLOSING YOUR OWN INVESTIGATION (just because the Police are involved, it does not mean that you can walk away from your own responsibilities) AND PUBLISHING THE I.C.'s DECISION.**

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Stephen Flack](#)

**To:** [Andrew Hall](#)

**Sent:** Thursday, June 25, 2009 11:03 AM

**Subject:** RE: Case Reference Number FS50206398

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Sent:** 16 July 2009 07:29  
**Attach:** Desk notesJune05.pdf  
**Subject:** Fw: Case Reference Number FS50206398

Dear Mr. Flack,

This is your email to me of 24-06-09. The attached pdf is not created from the same Word document that was used to create the pdf I sent to you in February 2009.

This, together with other evidence, proves that the four pdfs which you say were created before your eyes on 20-06-09 were made from different Word documents to those which IPO used on 02-09-08 and 23-09-08 to create the Desknotes.pdf (2005) and Pat Ass DN ver3.pdf (2007) which I emailed to you in February 2009.

The bottom line is that what you sent me on 27-05-09 by way of pdfs is not what you used to print the four sets of Desk Notes which you later posted to me together with a letter claiming that the three 2007 Word versions of the pdfs were created on certain dates.

(The Police have noted that you will not say who discovered these dates).

You have therefore provided me with a date (16-08-07) which is not the date of creation of the Word document from which IPO made Pat Ass DN Ver3.pdf on 02-09-08 and which you emailed to me on 27-05-09 as being a file you discovered at IPO on 20-05-09.

You have provided a date (16-08-07) which IPO claims applies to the Word document Pat Ass DN Ver3.doc which you saw at IPO on 20-05-09 and had copied to pdf format by Mrs. Cooke at around 11:13am - 11:16am on 20-05-09.

I know that you have a file called Pat Ass DN ver3.pdf which was created on 20-05-09, because you printed it out and sent the print out to me (now with the Police, who made a copy for me to keep).

However, I too have a file called Pat Ass DN ver3.pdf, but it was created (as you know) on 02-09-08. Furthermore, I have a print out of that file which was made by IPO in September 2008 - and it is not the same as your print-out.

IPO's printouts correspond to the pdfs they sent to me in 2008, but two of your printouts do not correspond to the pdfs IPO sent to me. Fact.

In short, you have done two things:

- 1) You have had IPO copy to pdf the wrong files, from a different computer;
- 2) You have sent me one of your two versions of Pat Ass DN Ver3.pdf whilst printing from the other.

I am forwarding to you your own email to me of 27-05-09 and its attachments so that you can see what you sent to me.

As I have all but completed the hand-over of evidence to the Police, save for this last piece of evidence (the Pat Ass DN Ver3.pdf from which you printed "PAT ASS DN VER 3"), the matter is almost out of my hands - but not quite.

You can save Police time by forwarding to me what IPO emailed to you on 20-05-09. It is the attachments I want, so if you feel that you must hide any accompanying text from the IPO's email, feel free to do so (it won't stay secret for long).

I appreciate that it is possible that IPO emailed you the existing (02-09-08) pdf of Pat Ass DN Ver3.pdf on 20-05-09 (as that is what you sent to me on 27-05-09) together with newly created pdf versions of DESK NOTES 1.doc and Pat Ass DN ver2.doc; but as you could not print what you printed from the 27-05-09 attachments

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you sent to me, you must have received the specially-created 20-05-09 Pat Ass DN Ver3.pdf from IPO on or after 20-05-09.

As you say that you received the 2005 Desk Notes (omitted from your email to me of 27-05-09) together with the other three Desk Notes on 20-05-09, and as the 2005 Desk Notes you later sent to me in pdf format were indeed created in pdf on 20-05-09 and (like Pat Ass DN Ver3) are not made from the same Word document that IPO used in 2008 to create the Desk Notes (both pdf and printed) already in my possession, I will believe you on that point and hold the line that on 27-05-09 you selected files from the folder on your computer which is allocated to my case and sent me the old pdf of Pat Ass DN ver3 (which I sent to you in February 2009) instead of the new one sent to you by IPO on 20-05-09.

It is an inescapable fact that you have **two versions** of Pat Ass DN Ver3 in pdf format - one created on 02-09-08 (126KB) and one created on 20-05-09 (c. 330KB).

Rather than send me the pdf which you had made on 20-05-09 on its own, I believe that the circumstances demand more openness and that you forward the email which you received from IPO bearing the files you say were created in pdf on 20-05-09.

**Please do this by return.** I have another interview with the Police on Saturday and we intend to wrap up the Officer's statement (he is presenting the evidence to Gwent Police).

Your resistance to answering straightforward questions has been noted.

There is nothing the IC can now do to help the Comptroller, so I hope you will now provide me with the documents you claimed you were sending to me.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Stephen Flack](#)

**To:** [Andrew Hall](#)

**Sent:** Wednesday, June 24, 2009 12:22 PM

**Subject:** RE: Case Reference Number FS50206398

Dear Mr Hall,

As requested.

Yours sincerely,

Steve Flack  
Investigating Officer  
Information Commissioner's Office  
Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF  
Tel: 01625 545884  
Fax: 01625 545738  
Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)  
[www.ico.gov.uk](http://www.ico.gov.uk)

~~-----Original Message-----~~

~~**From:** Andrew Hall [mailto:[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)]~~

~~**Sent:** 24 June 2009 12:12~~

~~**To:** Stephen Flack~~

~~**Subject:** Re: Case Reference Number FS50206398~~

~~**Importance:** High~~

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Flack" <Stephen.Flack@ico.gsi.gov.uk>  
**Cc:** "andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 19 July 2009 21:28  
**Attach:** word format desk notes 19-07-09.doc  
**Subject:** Case Reference Number FS50206398

Dear Mr. Flack,

A lot has happened since we spoke on Friday.

I attach my email in word format.

I wrote the content today (19-07-09) but if you click properties - general - you will see that the file was created on 16th May 2009.

I simply altered the entire content of an existing file and changed the file name in explorer so as not to save the file under a new name and thereby lose the creation date.

The point I make is that the "document", as the law sees it, is created on the last modified date. The file which houses the document can be 20 years old.

You have sent me printed documents which are different from the printed documents sent to me by IPO last year. This has led me to discover that you have the Word documents after all.

You appear to have given me the dates upon which the files housing the Desk Notes were created. This is not the information I sought.

The modification dates are the relevant dates.

You now tell me that you have altered the word documents' modification dates by saving them. However, your IT Section will have backups. Even if there is resistance to that end, it is of no help to the Comptroller:

Fortunately there is software to rip a word document to shreds (the high level properties data is easy to alter anyway, which is why £175 to a Forensic Expert gets the definitive data).

Your re-saving of the word documents has done no damage to the low level binary code, you have merely added some more metadata, part of which has overwritten some duplicated data - the high level visible properties data, which is unreliable in any event (as it can be altered with freely available, legitimate software).

Highly sophisticated software can filter binary code and pull out even alterations to and deletions of the metadata. I provide an example in my attached document.

My attached email (word) explains why you must send me the Word documents (which are the "information" held by the Comptroller). Neither you nor he

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has the right to alter that information (by conversion to another format).

One Crown Office Row Chambers have given me permission to quote from one of their papers on FOIA. It clearly explains that I am entitled to those word documents.

I am entitled to the documents in Word format because that is the format they existed in and it was not inconvenient for me to have the information in its actual format - the format of my preference (and to which I am therefore entitled).

The fact that the IPO is deeply concerned about the information in the word documents is their problem, not mine - they shouldn't have created the information in the first place if they didn't want it to be exposed.

(In 2000, the Parliamentary Select Committee for Public Administration ("PASC") discussed the problems FOIA would present to civil servants advising Ministers, as there was a threat that Ministers would be advised verbally so as to avoid having to disclose documents - but, as you know, FOIA deals with "information" and it does not have to be in written form).

You must understand that a "document" is defined in law (my email explains). A Word document is printable in many ways, and is essentially a document with visible deletions and additions (dated too), the deletions are not seen when opened in Word, but they are when opened in certain binary/hex analysers.

I am well up to speed on this and I make it clear that I have my own civil proceedings to deal with, irrespective of the Police inquiry.

The Police will doubtless go to source, but I am looking to you to hand over what I need for my own proceedings - the standard of evidence is lower for civil proceedings.

If you do as I ask, the Police may not head your way. But as things stand, you are obstructing me and risk allegations of perverting the course of justice.

Yours sincerely,

Andrew Hall

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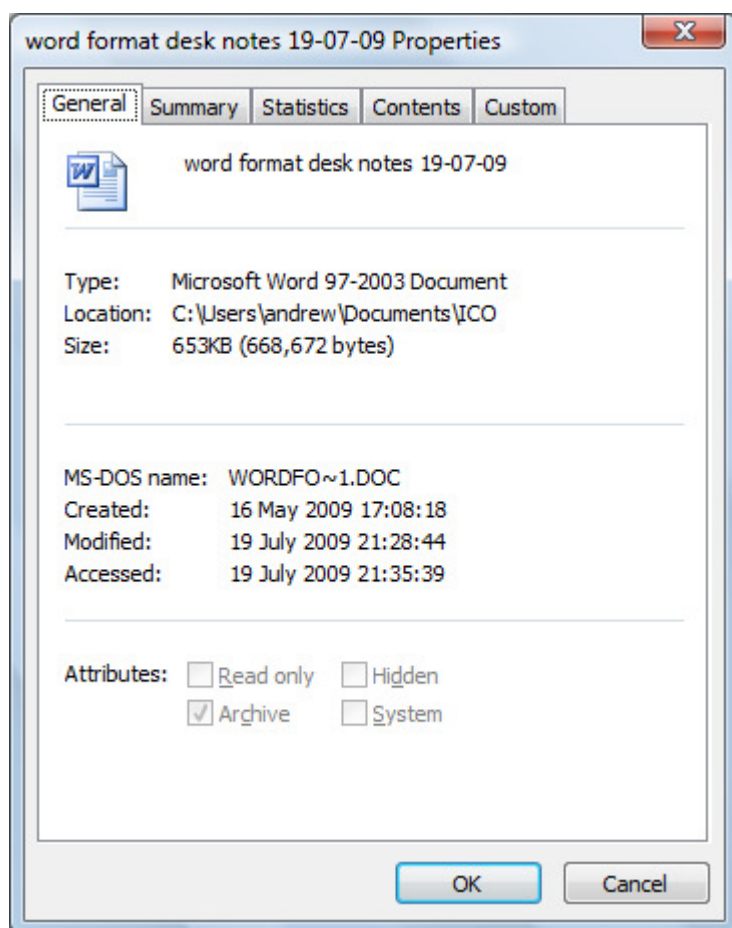


## EMAIL TO THE INFORMATION COMMISSIONER FROM ANDREW HALL

19-07-09

Dear Mr. Flack,

1. In addition to making the case for disclosure of Word documents in your possession (which I should not have to make, as I am entitled to such electronic documents without having to say why I want them) this email (word document) of itself proves a point I shall make later below.
2. I have not altered my computer's clock, but put it to you that I created the high level visible content of this Word document on 19-07-09.
3. The question as to when I made this document is not answered by looking at the "created" date in the properties (see "File" tab, "properties", "General"), it is answered by looking at the "Modified" date:



4. More on this later, below.

5. I rang your direct line on Friday 18th July 2009 to see if you had received my two recent emails.
6. I expected that the content might worry the Information Commissioner, but I can now see that it is more serious – you don't have two pdf versions of the Pat Ass DN Ver3 – you have original documents in the original format in which I am clearly entitled to receive them:
  - i. Pat Ass DN Ver3.doc;
  - ii. Pat Ass DN Ver2.doc;
  - iii. DESK NOTES 1.doc
  - iv. Desk noteJune2005.doc

albeit that you altered the metadata on 22-05-09 re: date last "Modified".

7. Before continuing, I make it clear to you that there are two ongoing inquiries - one civil and one criminal.
8. I am writing to you in connection with my own inquiry with respect to civil proceedings.

#### **Desk Notes – Word, pdf and printed**

9. Documentary evidence shows that you gave me the clear impression on 22-05-09 that you only procured pdfs on 20-05-09.
10. My communications thereafter state that I was distressed by the lack of care taken in the securing of evidence and that you allowed IPO to make filtered pdf copies of the information I specifically sought (so as to specifically exclude that information) instead of taking away with you electronic images of the Word documents themselves.
11. As you will see later below, there is a saying "the whole truth", and I did not get the whole truth to which I was entitled.
12. My emails to you in May 2009 made it clear that I have a mass of evidence to bring a prosecution once you had recovered the Word document Pat Ass DN Ver3.doc, but your directors closed their eyes to this.
13. The IPO did not want you to let on that you did in fact procure some of the specific information/evidence to which I am entitled under the Freedom of Information Act 2000 – the information in the Word document Pat Ass DN ver3.doc (the format in which the information was stored by IPO, in which it was disseminated to staff, and in which it should have been disclosed - and must now be disclosed - to me).
14. Contrary to what you say in your letter to me of 22-06-09, IPO has sent me documents in Excel, Word and pdf. In fact, Word is the standard format for the Litigation Section's communications, so I have **plenty** of examples.

15. Your withholding of the fact that you *did* procure the Word documents is a matter for the Police inquiry and there is nothing I can do about it.
16. The Police (whom I am still briefing) and I knew from the evidence witnessed by the appointed Officer that you must have two versions of the false Desk Notes, but we took it that they must be in pdf format since you told me things on 22-06-09 in such a way that I would believe you to have only pdf copies of the Word documents.
17. You have been wound round their little finger. I have asked for information as it is held by them. It is irrelevant that they now claim to send out all documents in pdf format. The information in question is not “sent out” and most certainly cannot be filtered and mutilated in the way you have permitted.
18. You must drop this protective attitude towards the Comptroller, he is up to his neck in this and is beyond your help.
19. I, on the other hand, have done a great deal of research in recent weeks and I have offers of help from the World’s leading experts in this area - one US-based international company checked me out (they found some documents on the internet) and wrote on Friday night to say that the group CEO will be contacting me. This is what we can do:

20. As a witness, I will have to tell the whole truth as I know it and I want you to know that I did not want it to come to this.
21. However, I am seeking damages in excess of £500,000 and civil proceedings are the reason why I approached you in the first place – for evidence to which I am entitled, without having to explain why I require the evidence.

22. I have followed the correct procedures for procuring evidence for proceedings against a public body, and the Desk Notes are electronic documents which must be disclosed in their original form and not filtered in some copying process.

**23. The following links show that I am fully entitled to the Word documents in your possession:**

<http://www.ssrltd.com/WhitePapers/Legal%20Admissibility%20of%20Documentary%20Evidence%20in%20Civil%20and%20Criminal%20Proceedings.pdf>

*"There is a document whenever there is writing or printing capable of being read, no matter what the material may be upon which it is impressed or inscribed". R -v- Daye (1908) 77LJK8 659.*

*This description illustrates that documents cover any record of evidence or information and are not limited to pieces of paper."*

24. [http://www.1cor.com/1158/?form\\_1105.replyids=,9,1,&form\\_1195.replyids=2&form\\_1186.replyids=0&form\\_1195.userid=55&form\\_1195.replyids=2&form\\_1155.userid=3&form\\_1155.replyids=13](http://www.1cor.com/1158/?form_1105.replyids=,9,1,&form_1195.replyids=2&form_1186.replyids=0&form_1195.userid=55&form_1195.replyids=2&form_1155.userid=3&form_1155.replyids=13)

(Extracts reproduced below with consent of the authors):

***R (Wandsworth LBC) v Secretary of State for Transport:***

*"the Administrative Court relies upon such witnesses, especially those representing government departments, to present the background facts in a comprehensive and dispassionate manner. . . It is most important that officials providing witness statements on behalf of public bodies, in particular government departments, in judicial review proceedings, should remember that their obligation to tell the truth to the court does not mean that the court need only be told so much of the truth as suits the department's case, and that inconvenient parts of the truth may be omitted from their evidence. In Court, a witness is not merely obliged to tell the truth and nothing but the truth, but also to tell the whole truth. A statement that is only partially true is as capable of being misleading as a statement that is untrue."*

.....

***3.3 The general right - section 1***

*Section 1 of FOIA provides a general right of access to information held by public authorities.*

*Section 1(1) entitles any person making a request for information to a public authority:*

- (a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and*
- (b) if that is the case, to have that information communicated to him.*

*Any person can make a request for information held by a public authority regardless of when that information was recorded or how long it has been held by the public authority.*

### **3.4 Form of requests under FOIA**

*Requests for information under FOIA must be made in writing, describe the information requested, state the name of the applicant and provide an address for correspondence. This includes e-mail & fax. There is no need to specify that the request is made under FOIA. This suggests that public authorities must treat all requests for information as requests under FOIA and deal with them under the FOIA regime.*

### **3.5 Requests are "applicant blind"**

*The broad, general entitlement under section 1 of FOIA is "applicant blind" in that any person can make a request without the need to demonstrate any interest in or motive for making the request. There is no need for proceedings to have been issued or indeed contemplated before a request for information can be made. Any person, anywhere in the world can make a request for information held by a UK public authority. Journalists, commercial bodies (particularly those seeking information about public procurement grants), pressure groups, persons involved in the political process are but a few "persons" who may find FOIA of use.*

### **3.6 Definition of "public authorities"**

*"Public authorities" are given a wide meaning in the Act. However, unlike the Human Rights Act 1998, Schedule 1 to FOIA sets out a list of public authorities to which the Act applies. The list is long. It starts with "any government department" in Part 1 and concludes with "The Youth Council for Northern Ireland" in Part VII.*

### **3.7 Duty to confirm or deny promptly and in any event within 20 days**

*Once a request is made, the public authority in question is under a "duty to confirm or deny whether the requested information exists and to communicate the information to the person making the request within 20 working days. A decision in relation to a request which involves one of the qualified exemptions may take longer than 20 days.*

### **3.8 Means by which the information is to be communicated**

*A person making a request can express a preference for (a) a copy of the information, (b) a reasonable opportunity to inspect a record containing the information, and (c) a digest or summary of the information. So far as reasonably practicable, the public authority should give effect to the preference expressed.*

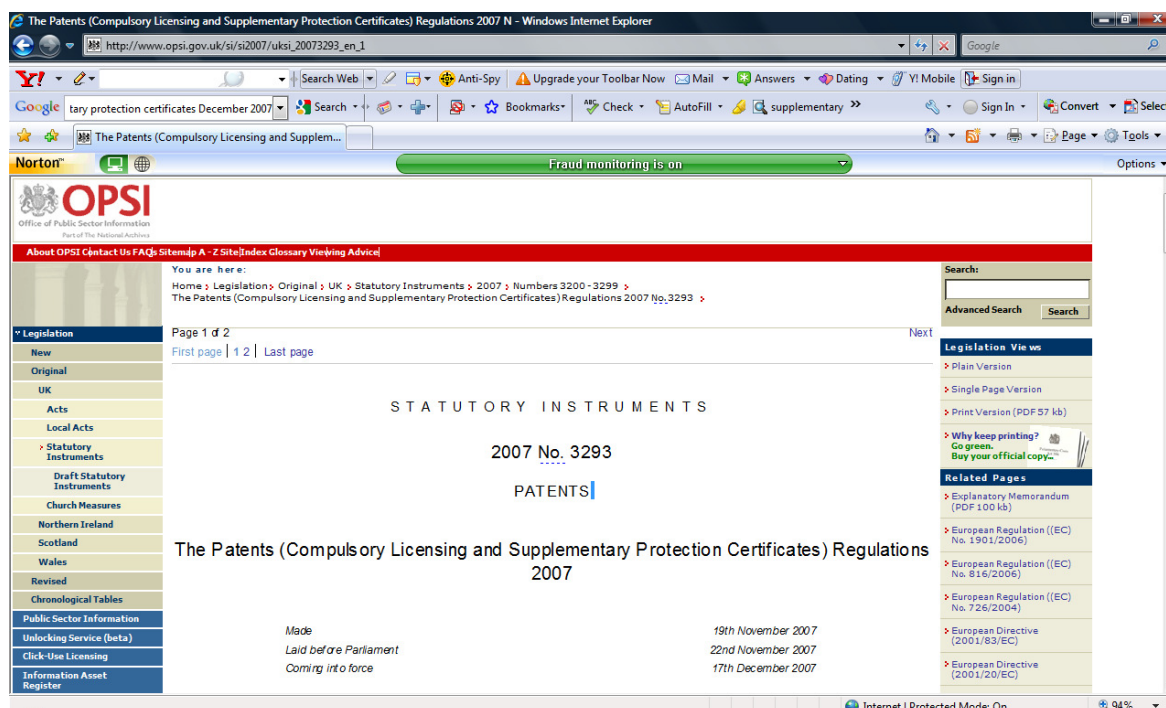
25. I started the FOI requests in 2007 to establish practice in 2004, but I was obstructed severely and side-tracked by false claims and forged desk notes.

26. You procured electronic information on 20-05-09 to which you were entitled under FoIA 2000 and I am entitled to that information too.

27. Indeed you procured the information on the grounds that it ought to have been disclosed to me in response to my many requests for the "original" 2005 Desk Notes, the "original" 2007 Desk Notes and the "current" 2007 Desk Notes – "in their original electronic form" (which, as you know, is Microsoft Word).



28. It stands to reason that with significant changes with respect to Supplementary Protection Certificates Statutory Regulations in December 2007 that practice in respect of their registration would change in 2007 also – and I see that, according to your letter of 22-06-09 and enclosures it did (but are you sure it changed on 16<sup>th</sup> August 2007 – three months before the regulations were even made, let alone in force?):



### **Desk Notes 2005 as first created, in their electronic form**

29. Desk notes June 05.doc is what you were shown by IPO in respect of the 2005 Desk Notes and you must get your IT Section to email me the back-up Word file on the Information Commissioner's Office Server, as you have interfered with the file forwarded to your account. I also want you to send me your altered file in the meantime.

### **Desk Notes 2007 as first created, in their electronic form**

30. DESK NOTES 1.doc is what you were shown by IPO in respect of the original 2007 Desk Notes and you must get your IT Section to email me the back-up Word file on the Information Commissioner's Office Email Server, as you have interfered with the file forwarded to your account. I also want you to send me your altered file in the meantime.

### **Desk Notes 2007 in their original electronic form as at 01-08-07**

31. Pat Ass DN Ver2.doc is what you claimed on 22-06-09 were shown to you in respect of the 2007 Desk Notes as at 01-08-07 and you must get your IT Section to email me the back-up Word file on the Information Commissioner's Office Email Server, as you have interfered with the file forwarded to your account. I also want you to send me your altered file in the meantime.

### **Desk Notes 2007 in their original electronic form as at 02-02-09**

32. Pat Ass DN Ver3.doc is what you claimed on 22-06-09 were shown to you in respect of the current 2007 Desk Notes as between 16-08-07 and 20-05-09 and you must get your IT Section to email me the back-up Word file on the Information Commissioner's Office's Email Server, as you have interfered with the file forwarded to your account. I also want you to send me your altered file in the meantime.
33. Once in your custody, neither you nor IPO has the right to destroy or withhold information (such as dates upon which changes in practice were made to the documents you procured).
34. Filtering out information by making a copy of the information into a different format, such as pdf, is tampering with the information to which I am entitled.
35. Resaving a Word document such that the date upon which its content was last altered no longer appears in the file properties is tampering with the information.

### **Document creation dates**

36. You are aware that I know a thing or two about software.
37. I have made it clear to you that I know enough to utterly destroy your argument that the "last modified" date of a Word document has nothing to do with the date upon which the information was created.
38. Word file creation dates (see "properties") are not "document" creation dates, as you must surely know (as an information investigator).
39. The printable "document" resides within a file and can be moved from one file to another without the file creation date being affected.
40. To prove the point, this Word document has been created by writing a new document into an old file.
41. When was this document created?
42. Now that I know you have them, after all, please email the Word documents by return. I need them for my civil proceedings.
43. The Police will make their own arrangements.
44. The Patent Office has no right to alter the information which was held on its computers. The reason that Mr. Fletcher et al do not want you to release the Word documents is because they have been altered after the event. They cannot sue.

Yours sincerely,                      Andrew Hall

**Andrew Hall**

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**From:** "David Clancy" <David.Clancy@ico.gsi.gov.uk>  
**To:** <andrew.hall2@btconnect.com>  
**Sent:** 20 July 2009 10:31  
**Attach:** word format desk notes 19-07-09.doc  
**Subject:** FW: Case Reference Number FS50206398

-----Original Message-----

From: David Clancy  
Sent: 20 July 2009 11:20  
To: '[andrew.hall@btconnect.com](mailto:andrew.hall@btconnect.com)'  
Subject: FW: Case Reference Number FS50206398  
Importance: High

Dear Mr Hall

I am emailing this response to you as I have instructed Mr Flack not to communicate further with you on this matter. The information you requested has been provided to the Commissioners office as a part of his investigation as a regulator and is therefore exempt from disclosure under the Freedom of Information Act 2000 by virtue of section 30 of that Act.

In light of this I suggest that you make a request to the IPO for the information that you seek. The only alternative would be to seek a court order instructing the Commissioner to disclose the information.

I will engage in no further communication in relation to this matter.

If you are dissatisfied with this outcome I refer you to our complaints procedure which can be found on our website at <http://www.ico.gov.uk/complaints.aspx>

-----Original Message-----

From: Stephen Flack  
Sent: 20 July 2009 10:42  
To: David Clancy  
Subject: FW: Case Reference Number FS50206398  
Importance: High

Dave,

As discussed, herewith latest email from Mr Hall for your further action as necessary.

Steve

Stephen Flack

Investigating Officer

Information Commissioner's Office

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Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF

Tel: 01625 545884

Fax: 01625 545738

Email : [stephen.flack@ico.gsi.gov.uk](mailto:stephen.flack@ico.gsi.gov.uk)

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

-----Original Message-----

From: Andrew Hall [mailto:[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)]

Sent: 19 July 2009 22:28

To: Stephen Flack

Cc: andrew Hall

Subject: Case Reference Number FS50206398

Importance: High

Dear Mr. Flack,

A lot has happened since we spoke on Friday.

I attach my email in word format.

I wrote the content today (19-07-09) but if you click properties - general - you will see that the file was created on 16th May 2009.

I simply altered the entire content of an existing file and changed the file name in explorer so as not to save the file under a new name and thereby lose the creation date.

The point I make is that the "document", as the law sees it, is created on the last modified date. The file which houses the document can be 20 years old.

You have sent me printed documents which are different from the printed documents sent to me by IPO last year. This has led me to discover that you have the Word documents after all.

You appear to have given me the dates upon which the files housing the Desk Notes were created. This is not the information I sought.

The modification dates are the relevant dates.

You now tell me that you have altered the word documents' modification dates by saving them. However, your IT Section will have backups. Even if there is resistance to that end, it is of no help to the Comptroller:

Fortunately there is software to rip a word document to shreds (the high level properties data is easy to alter anyway, which is why £175 to a Forensic Expert gets the definitive data).

Your re-saving of the word documents has done no damage to the low level

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "David Clancy" <David.Clancy@ico.gsi.gov.uk>  
**Cc:** <prenticeg@parliament.uk>  
**Sent:** 20 July 2009 14:53  
**Subject:** Re: Complicit - FRAUD

Dear Mr. Clancy,

**There is an overriding public interest to disclose the word documents sent to you by the IPO on 20-05-09.**

**You hold the answer to the question "did the Comptroller alter the 01-08-07 Desk Notes at page 14, s.2.02(5) after I made my request for disclosure?"**

**You have shut your eyes to the evidence and have kept from me the fact that you had it.**

I asked repeatedly under FOIA 2000 for information relating to a document I was sent by IPO on 02-09-08 - in particular, the date upon which it was **altered**.

I have followed procedure to the letter - for almost two years (that's a bit more than 20 days in anyone's book).

You have denied securing and holding the information I requested, (hence my claims of incompetence going back to 22-05-09) but I recently discovered that you printed documents from that information and sent them to me on 22-06-09.

You emailed me three of the four documents in pdf form on 27-05-09 which could not produce the printed documents you sent me on 22-06-09.

I naturally assumed that you had more pdf documents than you had sent to me, but I now find that you had four pdfs and **FOUR WORD DOCUMENTS**.

**I made it clear that it is the Word documents which must be procured**, not pdf copies, as the pdf copies do not show any relevant date information.

Under the FOIA 2002, I am entitled to information in the format of my preference, particularly if it is the format in which IPO kept the information - Word format.

You refuse to inspect the information and you refuse to hand it over, and you now tell me to ask the IPO to give me this very information which I have been asking for for up to 20 months – and which you already have in your possession.

Are you serious?

You said you would go to IPO and try to get me the information I had requested. You asked me if I would be happy if you got me the information I had requested, and I said yes.

You got it, kept quiet about it, and have **not** provided me with what I asked for.

You fobbed me off with pdf copies which did not contain the information I requested.

**Indeed the dates of creation of the information which you gave me on 22-06-09 are false. The files may have been first created on the dates you claim, but the content of Pat Ass DN Ver3 was not created on the date you claim, it was created later.**

**You, personally, are perverting the course of justice.**

This is not a matter for your time-wasting, rubber-stamping complaints procedure, it is fraud, you know it and you have the evidence to prove it.

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I was with the Police Officer when Mr. Flack (investigating officer) rang this morning and I am going back to make a statement and add your email in evidence if you do not change your tune.

You can take it that I allege collusion at your end. You are closing your eyes to fraud and forgery. **The evidence is right before your very eyes**, and if you consider that you are out of time to investigate, you should refer the matter to the Police yourselves, as witnesses to forgery and fraud. (see definition of "complicit").

You have evidence to secure a conviction under s.77 FOIA for use of a forgery (the most recent use being 12-05-09) and you have been covering it up.

I want the information for civil proceedings, (see your own guidance re; public interest, below) but you give me no choice but to report your obstruction and interference to the Police. I have just spoken the the Officer involved and have booked a couple of hours tomorrow morning to discuss the matter and add it to the Officer's statement.

You know full well that you should be getting the word documents scanned (£175 tops) for the date upon which s.2.02(5) was altered - the date being "The Information".

You already know that the Comptroller's FOI Review of 12-05-09 (a new matter which you are supposed to be dealing with) falsely claims Pat Ass DN Ver3 to have been created **before** I faced the Comptroller in the High Court on **09-08-07** and yet you tell me that it was created on **16-08-07** and still say that there is a reasonable explanation.

The Police already have your letter of 22-06-09 in which you make your claims and will look forward to hearing your "reasonable explanation" for the differences in the documents.

On account of your obstruction, I am going to replace the copy of your letter in the Police evidence bundle with the original and retain the copy.

I take it that you stand by your decision that the Comptroller was right to hold out for 20 months and not give me the true desk notes.

I suggest that you read my communications.

You are holding evidence of forgery and fraud and you have tried to cover up that fact.

The printed documents gave you away.

You will not have the opportunity to delay me further by reviewing your decision under your complaints procedure, and I have spoken with the Ombudsman's office to let them know that this matter will go straight to court - criminal or civil - depending on your considered response to my email (word document) of 19-07-09, which I do not believe you read before writing to me this morning.

So, bottom line – the information you gave me was false – **PLEASE INSPECT Pat Ass DN ver3.doc AND CORRECT THAT INFORMATION.**

Any forensic services company will be able to get the dates upon which Pat Ass DN Ver3 had each of its four alterations. Indeed as an Information Commissioner, you ought to have the facility in house.

Even you, yourself, can click on the properties of Pat Ass DN Ver3.doc and see how many times it was re-saved, and the amount of time spent editing.

Setting aside Mr. Flack's re-saving of the word documents, you should find that Pat Ass DN Ver3.doc was not saved only once, and the reason for this is that the four changes were not all made at the same time. Each alteration had a purpose, which can be linked to an external historical event, and your claims fail the test.

As a backstop, I have spoken to my MP about dropping a line to the IC with regard to the public interest angle. My MP has already made sure that the CEO of HMRC is aware of what has happened, and this at least ensures that no one at the top can claim that they were not aware of my claims and the evidence of fraud in their possession.

Yours sincerely,

Andrew Hall

**FROM YOUR OWN GUIDANCE PUBLICATION:**

***D The public interest test***

*Section 30 is a qualified exemption. This means that even if the information requested is exempt, the public authority must decide whether the public interest in maintaining the exemption outweighs the public interest in disclosing it.*

*For this exemption, it will involve weighing the harm that may be caused to an investigation against the wider public interest in disclosure.*

*A critical issue is likely to be the timing of disclosure. The public interest in the disclosure of information is likely to be weaker while an investigation is being carried out. However, once an investigation is completed, the public interest in understanding why an investigation reached a particular conclusion, or in seeing that the investigation had been properly carried out, could well outweigh the public interest in maintaining the exemption.*

*Similarly, the public interest is likely to outweigh the disclosure of most information about investigations which, having been suspended, may be reopened.*

*There tends to be considerable public interest in criminal cases and in seeing that justice is done. There will be occasions when this factor favours disclosure, for instance where there is a well reported suspicion that justice was not done either to an accused person or a victim. In some cases, this may shift the balance of public interest in favour of the disclosure of information about completed cases or those which have been abandoned with no reasonable prospect of being reopened.*

*However, there will be other cases where disclosure should not take place because it could prejudice the right to a fair trial.*

*Public authorities should not assume that they should not release all information relating to ongoing investigations. Much will depend on the effect of disclosure.*

*There will be a stronger case for maintaining the exemption where the confidentiality*

*of the information is critical to the success of the investigation. In cases where a prosecution has collapsed for reasons of procedural failure or mismanagement on the part of the investigating or prosecuting authority, there will be a stronger public interest argument in favour of the disclosure of information about this and other, similar investigations.*

*Applying the public interest test in relation to this exemption is likely to involve a number of considerations including human rights issues and an assessment of the impact of disclosure on the success of an investigation or potential prosecution. We strongly advise public authorities to put procedures in place for identifying the difficult cases and for taking appropriate legal advice.*

*For further information on the public interest test please refer to Awareness Guidance 3 on our website.*

----- Original Message -----

From: "David Clancy" <[David.Clancy@ico.gsi.gov.uk](mailto:David.Clancy@ico.gsi.gov.uk)>  
To: <[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)>  
Sent: Monday, July 20, 2009 11:31 AM  
Subject: FW: Case Reference Number FS50206398

~~-----Original Message-----~~

~~From: David Clancy  
Sent: 20 July 2009 11:20  
To: '[andrew.hall@btconnect.com](mailto:andrew.hall@btconnect.com)'  
Subject: FW: Case Reference Number FS50206398  
Importance: High~~

Dear Mr Hall

I am emailing this response to you as I have instructed Mr Flack not to communicate further with you on this matter. The information you requested has been provided to the Commissioners office as a part of his investigation as a regulator and is therefore exempt from disclosure under the Freedom of Information Act 2000 by virtue of section 30 of that Act.

In light of this I suggest that you make a request to the IPO for the information that you seek. The only alternative would be to seek a court order instructing the Commissioner to disclose the information.

I will engage in no further communication in relation to this matter.

If you are dissatisfied with this outcome I refer you to our complaints procedure which can be found on our website at <http://www.ico.gov.uk/complaints.aspx>

-----Original Message-----

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <jackie.struthers@ico.gsi.gov.uk>  
**Sent:** 21 July 2009 07:52  
**Attach:** word format desk notes 19-07-09.doc  
**Subject:** Fw: Complicit Acts - FRAUD

Dear Mr. Entwisle,

It is my view that allegations of fraud should reach the CEO of any organisation withholding evidence that a fraud has taken place.

You are CEO of just such an organisation.

**The Summary**

I have already spent 24 hours with the Police since your investigators visited the Patent Office on 20-05-09 and made out that there was nothing untoward and that they gathered only pdf copies of four documents - Patent Office staff instructions called "Desk Notes", each one slightly different from the next.

I have lately discovered that you have more than just pdf copies of the documents, one of which is a forgery for the purposes of steering me away from exposing a massive Stamp Duty fraud conducted by the Patent Office (hiding unstamped documents and registering patent transfers regardless of the lack of evidence of change of ownership) and that your Officers have been deceiving me (and therefore the Police).

This letter makes it clear to you that four Word documents, to which I am entitled in their actual form (Word), but which have been kept from me by deception and replaced with pdf copies which have removed the very information that I have been seeking under the FOI for over a year - the dates upon which the changes in these documents were made - must be sent to me.

I have an interview with the Police from 9.30 to 11.30 today. If your officers had released the Word documents (which they could have and should have released to me on 27-05-09 under the same terms under which they released to bogus pdf documents) I would have been able to show the Police the actual dates upon which the Comptroller of the IPO altered the Desk Notes (which he then used to cover up a very serious fraud). However, your Officers kept the Word documents a secret (in spite of my repeated claims since 22-05-09 that they should have procured the Word documents) and later provided false dates on 22-06-09. Upon questioning, your Officers refused to say whether the dates were discovered by them or had been provided at a later date by the Comptroller.

Given that your Officers knew, prior to visiting the Patent Office on 20-05-09, that the Desk Notes had been altered, all they had to get was evidence of the date upon which they were altered. That date is in the binary code of the Word document Pat Ass DN ver3.doc and your Officers have been burying that evidence and fobbing me off with the very pdf which I sent to you in February 2009.

File creation dates are not the same as document creation dates, as one can alter the text content of a file and re-save it (and then change the filename if need be). It is the date of the modifications (and there are four alterations in Pat Ass DN ver3) which determine when a document (as opposed to the "digital envelope") was created.

I am making a statement to the Police today so that the Officer can add the facts of your cover-up to his own statement and evidence bundle.

You have been perverting the course of justice by withholding evidence of fraud, sending me Pat Ass DN Ver3.pdf which I already had, sending me false dates without any validation, and claiming that the Comptroller has doing nothing untoward.

If you call me between 9.30 and 11.30am today on 07532 348913 with your agreement to email me that to which I was entitled all along, I will not press for action against you.

You cannot rely on s.30 to justify sending me altered information (pdfs) whilst withholding the Information (dates extractable from the Word documents) I specifically requested under FOIA.

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I require the information for concurrent civil proceedings, so there is no point arguing that the Police will get the Word documents in due course.

I look forward to receiving your call.

### **The Detail**

You are in possession four Word documents (Patent Office staff instructions known as Desk Notes) which were gathered during an ICO s.77 fishing trip to the Patent Office on 20-05-09.

I am the complainant. I predicted precisely what your investigators would find and I was proved right.

How odd that the matter should then be slammed shut by your Officers and I should be fobbed off with what I already had - pdf documents with no information as to true creation dates of the content.

The Comptroller of the Patent Office has blocked disclosure of his staff instructions and the dates upon which they changed for 20 months.

I have been given false dates and the wrong documents by your Office. You have the information I sought for 20 months, but your Officers chose to hide it from me.

I discovered on Friday 17th July 2009 that your Office had been withholding that fact that Word documents were gathered on 20-05-09 (Information in its original form as held by the Patent Office). I was deceived into thinking your Officers to be incompetent for not seizing this essential evidence (Information) when it was right in front of them.

Your Officers let me continue down that path knowing full well that the alternative - telling me that they had in fact gathered the Word documents proving that a serious fraud had taken place - could result in a very high profile conviction indeed.

The Police are investigating the forgery of Patent Office Desk Notes, but I have my own civil proceedings and I am entitled to the Desk Notes and the dates upon which they were altered - and I do not have to justify my FOI requirement (although I most certainly can).

You have this information and are doing the Comptroller's bidding by keeping it from me and fobbing me off with false dates and pdf documents which are irrelevant and which have been intentionally stripped of the information I specifically requested.

Since November 2007, I asked, time and time again under FOIA, for the specific Information you now hold, and was fobbed off with a forgery which was not created on or before 01-08-07 as otherwise repeatedly claimed by the Comptroller.

Your officers are determined to close a case which must either be resolved by you or by the Police before you can publish any statement with regard to closure. To claim that you have dealt with the matter is a fraudulent claim, so blatant is the evidence of fraud in your hands.

I meet the Police again tomorrow and I am adding Mr. Clancy's email below to the evidence of your officers' obstruction already held by the Police.

I am asking the Police to extend the investigation to establish why your Office has buried evidence of fraud and has refused to answer my questions honestly.

There is a mass of evidence to show that I was not to be told that you had the Word documents.

The Comptroller lied about not releasing documents in Word form, and, in any event, he has no say in the matter - he holds information in Word format and I asked for it in its original format.

Your officers have helped the Comptroller filter the information out of the disclosure by converting the Word documents to pdf.

In the circumstances, that is fraud too.



I am writing to you so that I can be sure that you are aware of what your Office has done.

You cannot stop the Comptroller's fraud being exposed by the Police and my hope was that your Officers would see sense and send me what I clearly requested and what I am entitled to receive.

I was asked before the fishing trip if I would be happy to receive the information I had requested and leave it at that (i.e. no prosecution by your Office) and I said I would.

Emailing me the same pdf on 27-05-09 that I emailed to your Office in February 2009 was not what I had in mind - but that is what I got.

Nor was printing out Desk Notes from Word documents which are not the same word documents which the Patent Office used on 02-09-08 and 23-09-08 to create the two pdfs I sent to you in February 2009.

Please consider the public interest and your future credibility and call me between 9.30am and 11.30am on Tuesday 21-07-09 if you do not want the Police Officer to sign off his statement with you set alongside the Comptroller - which is how things currently stand.

You handed over pdfs (which were not what I asked for and do not contain the information I sought - the dates upon which practice changed) and you are more than capable of handing over the Word documents (which are specifically what I asked for, as they contain the information in the binary code).

**I look to you, personally, to put an end to this ridiculous situation and get me the Information - the Word documents - I asked for, without further ado.**

Mr. Clancy advised me below to make a request to the Comptroller for the information.

Isn't 20 months of requests under FOIA enough to qualify for disclosure of non-exempt information via your intervention?

You might ask yourself why it is that the Comptroller is so averse to the information being disclosed if, as your Officers claim, there is a reasonable explanation.

What is that "reasonable" explanation? The true explanation is fully evidenced and is understood by the Police Officer I have been reporting to. The Comptroller has been hiding unstamped documents since 1992 and issued a warning to staff after the FOIA 2000 came into force that it may be difficult to keep them out of sight if someone asks to see them under the FOIA.

As the Comptroller lied to me extensively in his letter of 12-11-07 with regard to "standard practice", the Desk Notes (which instruct standard practice) were that last thing he wanted me to see.

He is therefore personally involved in the matter of the Stamp Duty fraud and the attempts to cover it up, and as you are now personally involved, and cannot with impunity shut your eyes for fear of what you might see, you might consider giving him a ring and asking him for a reason as to why you should try to protect him (when he is beyond protecting) and why information now in your hands, which is not exempt from disclosure and should have been freely sent to me over a year ago, should be buried by you such that I cannot get it for my own proceedings or show it to the Police so that they know that this is a no brainer.

**I fail to see why the Word documents (Information) cannot be sent to me under the same ridiculous caveat that was in the letter to me dated 22-06-09 - after all, other than the unlawful removal of information by conversion to pdf, what is the difference between the various information (8 files) you gathered on 20-05-09 that means that you can send me the rubbish I don't need, didn't ask for and/or already have, whilst holding back the information that I do need, did ask for and do not yet have?**

**Please correct the situation forthwith.**

I can live with a caveat in respect of the files you send me, as long as you adhere to a preservation notice to keep the evidence secure.

Yours sincerely,

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Andrew Hall

01282 864384

07532 384913

----- Original Message -----

**From:** [Andrew Hall](#)

**To:** [David Clancy](#)

**Cc:** [prenticeg@parliament.uk](mailto:prenticeg@parliament.uk)

**Sent:** Monday, July 20, 2009 3:53 PM

**Subject:** Re: Complicit - FRAUD

Dear Mr. Clancy,

**There is an overriding public interest to disclose the word documents sent to you by the IPO on 20-05-09.**

**You hold the answer to the question "did the Comptroller alter the 01-08-07 Desk Notes at page 14, s.2.02(5) after I made my request for disclosure?"**

**You have shut your eyes to the evidence and have kept from me the fact that you had it.**

I asked repeatedly under FOIA 2000 for information relating to a document I was sent by IPO on 02-09-08 - in particular, the date upon which it was altered.

I have followed procedure to the letter - for almost two years (that's a bit more than 20 days in anyone's book).

You have denied securing and holding the information I requested, (hence my claims of incompetence going back to 22-05-09) but I recently discovered that you printed documents from that information and sent them to me on 22-06-09.

You emailed me three of the four documents in pdf form on 27-05-09 which could not produce the printed documents you sent me on 22-06-09.

I naturally assumed that you had more pdf documents than you had sent to me, but I now find that you had four pdfs and FOUR WORD DOCUMENTS.

**I made it clear that it is the Word documents which must be procured**, not pdf copies, as the pdf copies do not show any relevant date information.

Under the FOIA 2002, I am entitled to information in the format of my preference, particularly if it is the format in which IPO kept the information - Word format.

You refuse to inspect the information and you refuse to hand it over, and you now tell me to ask the IPO to give me this very information which I have been asking for for up to 20 months – and which you already have in your possession.

Are you serious?

You said you would go to IPO and try to get me the information I had requested. You asked me if I would be happy if you got me the information I had requested, and I said yes.

You got it, kept quiet about it, and have not provided me with what I asked for.

You fobbed me off with pdf copies which did not contain the information I requested.

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**Noyna Lodge  
Manor Road  
Colne  
Lancashire  
BB8 7AS**

21 July 2009

Christopher Graham Esq.,  
Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow SK9 5AF

Dear Mr. Graham,

**Patent Office - Fraudulent use of documents**

Since November 2007 I have been trying to get hold of Patent Office staff instructions known as Patents Register Administration Desk Notes.

I believed that they would hold the answer to the question as to why the Comptroller of the Patent Office registered an asset-stripper's sham (a falsely-named, intentionally insolvent company) as owner of my company's patent on 20-09-04 and obstructed all my efforts to get it removed.

The Comptroller claimed on 12-11-07 that staff were instructed to inspect all documents sent for registration and claimed that in my case they failed to look closely at what was quite clearly a defective document. In fact they hid it. **Fact.**

It turns out that the Desk Notes instruct staff to hide "full agreements" which are potentially chargeable with Stamp Duty in Not Open to Public Inspection folders and to keep an eye on FOIA 2000, as requests could expose such documents.

Other published evidence shows that staff were instructed to ignore documents, so I suspected that the Desk Notes would have the word "ignore".

There was therefore great resistance to sending me the Desk Notes.

When I received just four pages on 25-07-08 I saw that staff were instructed to inspect all documents and that each page had "August 2007" in the footer.

I therefore made repeated requests for the full document and for the date upon which the Desk Notes were created in that form.

I wanted to know when the practice of ignoring documents (which was established on 24-12-98 and published as a change to practice on 27-01-99 in the Patents & Designs Journal) had changed back to inspecting all documents.

The Comptroller has withheld this information by disclosing false information.

Your investigator wrote to me on 22-06-09 to say that the Desk Notes which were sent to me in part (four printed pages) on 25-07-08 were created on 16-08-07.

That's 16 days after the date claimed by the Comptroller and 7 days after I faced the Comptroller in the High Court. I was right, the Comptroller had lied.

On 20-05-09, your investigators found at the Patent Office two earlier versions of the 01-08-07 Desk Notes (in Microsoft Word format) which are in fact identical save that Ver2 has a footer "August 2007" which has resulted in page alignment problems arising from the loss of a line on each page to the footer.

Your investigators claim that Ver1 and Ver2 were created on 14-05-07 and 28-07-07 respectively, and yet they both state on their first pages that they were reviewed and accepted on 01-08-07.

I accept that the files *may* have been first created on those dates, but the content was most definitely **not** finalised on those dates.

The Comptroller eventually sent me a pdf copy of the purported 01-08-07 Desk Notes on 02-09-08. It was created from a Word document at 9:06am on 02-09-08.

From that day on, I fired in FOI requests for the 2007 Desk Notes **in their original electronic form as at 01-08-07 AND their present form at the time of asking.**

I clearly asked for the **original file** from which the pdf Ver3 was made, so that I could see **when it was changed** from "ignore" documents to "scan" documents.

You have the full details of my FOI requests made during 2009, which are sufficient for the purposes of determining exactly what I asked for.

**You have in your possession the information I asked for,** albeit that your Officers kept this secret (as it has very serious consequences). I discovered this on 17-07-09 after spotting a defect in the printed Desk Notes you sent to me on 22-06-09. It was clear to me that you did not print from the pdfs you had sent to me on 27-05-09. I confronted Mr. Flack on Friday and, knowing that the Police are investigating the forgery of Desk Notes, he admitted to having the Word versions.

By email, your Officer, Mr. Clancy, has refused to give me the Word documents.

Mr. Clancy has **not** followed proper procedure, so I request that you review his decision not to give me the information I asked for and your Officers recovered.

Mr. Clancy fobbed me off with pdf documents which are not the information I asked for – as I already had all the pdf documents I needed to make the case for disclosure of the Information - actual Word documents held by the Patent Office.

**You have those Word documents in your possession.**

The terms under which Mr. Clancy released the pdfs **must equally apply** to the Word documents, and I maintain that you **must** release the information to me.

Although you have interfered with the information by re-saving it on your email server, it now contains additional information, rather than different information, so it is still of use to me as evidence. **YOU MUST PRESERVE THIS INFORMATION**

## REVIEW

**I hereby request a review of Mr. Clancy's improperly administered decision not to provide me with the information which I requested and you hold.**

In conducting the review, which should be completed in no more than 20 days, (one day preferably) you should also apply the public interest test.

What you hold is what I asked for – the four Word documents of Desk Notes.

The Information is already in the form in which I preferred and requested it.

It is not exempt information and should have been sent to me by the Comptroller.

It exposes fraud, and your officers have been asked by the Comptroller not to release it for that very reason. Your officers obliged – to my serious prejudice.

Instead of giving me what I asked for, you have sent what I had repeatedly **rejected** – the Pat Ass DN Ver3.pdf created on 02-09-04 - and you have furnished me with a false date (16-08-07) which is intended to make the World believe that the text of the Desk Notes in that pdf Ver3 was created on or before 16-08-07.

You have the information at your fingertips which proves that the document and the date are false. A Statutory Instrument exposes the date as premature also.

**I want the true information and it is in the public interest that I get it from you without further ado.**

A court order is not the appropriate way to get the information from you (as Mr. Clancy otherwise claimed in his email of 20-07-09).

A request to the Comptroller for the information is not the way to get the information I have been seeking for 20 months **and which you already have** (and yet Mr. Clancy advises me in his email to make a fresh request for the same information you recovered after 17 months of obstructed FOI requests for it).

But for the Comptroller's Registers Manager's interference on 20-05-~~04~~ (the date of your investigators' visit to the Patent Office) you would have received the Word documents only. It was she who insisted that you keep the Word documents away from me and fob me off with pdfs which do not identify the dates upon which she altered Ver3 to state "scan" and therefore **are not the Information I sought**.

You cannot save the Comptroller from prosecution by continuing to withhold the Information **from me**, so you would be best advised to abandon him to his fate and save yourself from prosecution for hiding evidence of fraud to protect him.

If you can release deceptive information gathered "*during the course of [your] investigation*", as you have, **you can surely release the true information gathered in the same fashion.**

**Please do so right now.**

Yours sincerely,

Andrew Hall



**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 24 July 2009 15:37  
**Attach:** Review 2 24-07-09.pdf  
**Subject:** withholding of information by ICO

Dear Mr. Graham and Mr. Entwisle.

Irrespective of any Reviews that may be necessary, there is the outstanding matter of defining what you have been authorised to disclose to me and what you have been told not to disclose to me.

If we are to go head to head in Court (which I now expect we will) you need to appreciate that you have either been authorised to disclose the true dates of creation of Desk Notes or you have been authorised only to disclose the false dates as set out in your letter of 22-06-09.

It would be to your advantage to interpret whatever authorisation you received as being authorisation to tell me when the Desk Notes were created (i.e. altered).

My letter points out that you have the evidence from which to determine when the Desk Notes were altered.

You have provided template dates (file creation dates), and passed them off as document creation dates.

My attached letter sets out the facts and the solution.

I have contacted the Guardian because this is relevant to an article which was published earlier this year. It is essential reading in the circumstances.

<http://www.guardian.co.uk/media/2009/feb/15/facebook-microsoft-naughton>

I look forward to receiving from you the true creation dates forthwith.

The actual word documents can follow after you have told the Comptroller that he must disclose the information in the form it was held and that if he does not do so, further action will be take by the ICO.

We do not need a review to tell us all that I did not get the information I sought. I got the same pdf back that I sent to you + a false date. I asked for neither.

I am writing to the Comptroller to warn him against opposing a disclosure order against the ICO.

You have a duty to establish what is in the Word documents your officers tried to bury, irrespective of your views as to whether I should be told of the content. The Court will certainly consider it relevant and you should prepare for that eventuality and not waste any more time and money by stalling the disclosure of what you know is not barred by the FOIA 2000 - the true creation dates.

Yours sincerely,

Andrew Hall

Noyna Lodge  
Manor Road  
Colne  
Lancashire  
BB8 7AS

24 July 2009

Christopher Graham Esq.,  
Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow SK9 5AF

Dear Mr. Graham,

**Patent Office - Fraudulent use of documents**

I have just received your letter dated 23-07-09.

It is important that in looking to delay me in my efforts to get the Comptroller into Court by a further 28 days (£7,050 in lost royalty terms) you consider the relevant facts, particularly as I know that without further word from me your system will seek to add three months or more - which is simply not going to be allowed to happen.

It seems that your officers, in fobbing me off with information I did not ask for, whilst withholding the information I did ask for, are now hiding behind legislation in an attempt to justify sending me essentially what I already had and setting false dates against three of the documents you sent to me on 22-06-09.

**I have communicated with various people about this matter and I wish you to consider the following:**

It is now argued that you released the pdfs (which were not what I asked for) with the consent of the Comptroller. You obliged the Comptroller with regard to burying the Word documents, and you clearly know why he did not want me to get the information in its actual form (Word) – the creation dates are false.

It follows that you have the consent of the Comptroller to release the dates upon which the documents were created, as your letter of 22-06-09 presented three “creation” dates against three printed documents.

These dates are **not** the creation dates of those printed documents. You hold evidence to verify this fact – the Word documents themselves.

I have evidence that the document which your officer identified in red biro as being PAT ASS DN VER3 (now in the Police's evidence bundle) as printed by you and sent to me on 22-06-09 was **not** created on 16-08-07 as you otherwise claimed in your letter of 22-06-09.

As you have the Comptroller's consent to tell me when the documents were created (but were told to tell me that they were created on 14-05-07, 28-07-07 and 16-08-07) **I require you to tell me when they were created.**

I am **not** asking for the dates upon which the **files** were first created, I am asking for the dates upon which the final text as displayed in the documents was created.

**To focus your attention on this requirement for immediate disclosure (irrespective of the review of your recent decision) I write as follows:**

Pat Ass DN ver3.doc has four alterations.

They were not made in the same sitting.

You can establish this from the properties window under Statistics.

Once you have seen that I am right about this, you should act immediately to establish what was altered and when.

I know what was altered, and I have established the historical events which are associated with the changes.

You have re-saved the word documents, so a forensic examination is now required in order that you can fulfil the obligation to tell me when the documents were created.

If you do not have the wherewithal to forensically examine the word documents in-house, you should make amends by emailing them to a forensic specialist for analysis of the revision history. I have a company waiting to do this work, and it is the very least you can do to arrange analysis and a report. One hour is all it should take.

As regards your duty to get information for people who are obstructed by public bodies, you have not merely failed me, you have deceived me, and you must express all remedies and provide me with that to which I am clearly entitled.

The Comptroller has to release the Word documents to me and you have to pursue him through the Courts if he will not do so.

We can all save a great deal of time and money by facing the facts and accepting that coming up behind my civil action is a criminal action which will surely bare all.

I am emailing a link to you which you will find of relevance. The Guardian has contacted the author and I expect a call shortly.

Please confirm by 5pm on Monday 27<sup>th</sup> July 2009 that you will make the necessary arrangements for inspection of the Word documents and send me the **true dates** of creation of the Desk Notes text in the form as represented by the printed copies you sent to me on 22-06-09. I particularly require you to tell me when the word "ignore" was changed to "scan", as it was **not** changed on 16-08-07.

If you argue that you only have the Comptroller's consent to deceive me with pdfs and false dates, then we shall argue disclosure before the Court on short notice.

You must not close your eyes to the evidence before you.

Yours sincerely,

Andrew Hall

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 27 July 2009 08:10  
**Attach:** ICO EVIDENCE EXTRACT 08-06-09 + notes.pdf; Fraud 1 27-07-09.pdf; p101 comptroller 12-11-07.PDF  
**Subject:** Fw: Case Reference Number FS50206398

**This is a forwarded email for the personal attention of Mr. Graham and Mr. Entwisle. The 4.02MB pdf was attached to the email at the time.**

**I attach my letter of 27-07-09 to Mr. Graham & Mr. Entwisle. My letter, which is also for their personal attention, refers to this forwarded email.**

**ALL INVESTIGATIONS ARE BROUGHT INTO QUESTION AS A RESULT OF THE ICO'S AND PUBLIC BODIES' USE OF DIGITAL FILTERING OF INFORMATION TO EVADE FULL DISCLOSURE.**

Dear Mr. Graham and Mr. Entwisle,

**This matter exposes fraud in my case and potential fraud in respect of "born digital" information in previous investigations carried out by ICO.**

This is not a matter to be bundled off to Mrs. Poole for a 28-day ponder, it is a very serious matter of very significant public concern and should be understood and dealt with at the highest level - for that is where the responsibility for such fraudulent actions lies.

Among other things, this submission makes a clear case for **immediate disclosure of information for which you have the Comptroller's consent** - i.e. disclosure of the dates upon which the information in DOCUMENTS 1, Pat Ass DN Ver2 and Pat Ass DN Ver3 was created (you gave me template creation dates).

The dates you gave me on 22-06-09 are false. The true dates are contained within the Word documents in your possession.

By your own fraudulent acts you are assisting public bodies in the removal of information during the copying process so as to withhold documents' dates of completion and issue (if indeed such a forgery as is Pat Ass DN Ver3.pdf was ever issued as Desk Notes in 2007, or at all).

This is little different from Geoffrey Archer making up a new diary in place of the original.

You know full well that information can be meaningless or useless without a corresponding date and you know full well just how important the date of the change of s.2.02(5) Desk Notes is to my case.

I have received an offer which ensures that you have the wherewithal to furnish me with the true dates upon which the documents you printed were created. The template creation dates which you fobbed me off with are clearly unacceptable.

You cannot hold out that a document with a reviewed and accepted date of 1st August 2007 on its first page was created on 14th May 2007.

You will have to disclose to me the Word documents, come hell or high water, because the Comptroller has no right to withhold them.

You have a duty to study information procured during an investigation into the forgery of documents. The information in your possession contains the dates I asked for, and my attached letter makes it clear that you can and must act immediately to give me the true dates which correspond with the printed documents you sent to me on 22-06-09.

My attached letter also makes it clear that time is of the essence, shows you how to get the information, and makes it clear that there is no justification for spinning things out for a further 28 days.

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This is a no brainer: Desk Notes are issued to Patent Office staff in Word, and that's how they should be issued to me. The Word documents which you printed were not the same as Mr. Cooke printed in September and October 2008 and were not issued to staff. Nevertheless, the Word documents contain their revision histories, and I am entitled to that information.

In any event, the information I sought was required to validate or disprove the Comptroller's and Mrs. Cooke's written claims in October and November 2007 that it was standard, unchanged practice since 2003 to check all documentary evidence for evidence of assignment and the payment of any and all necessary Stamp Duty.

You know this to be utterly false. According to your letter of 22-06-09, a long-standing standard practice of ignoring (but still registering) documentary evidence was changed on 16-08-07 and you claim to have a reasonable and acceptable explanation for this. (I ask you for this explanation in my attached letter).

According to your letter of 22-06-09, the practice as at 01-08-07 - the date I was interested in - was to ignore documents. So why are you defending the Comptroller's disclosure of the forgery (which you say was created on 16-08-07) as being not only in effect on 01-08-07, but also being representative of unchanged practice since 2003?

There is nothing complicated about the decision you have to make. The Comptroller has given you mismatching Word and pdf documents and false dates. It is your duty to get me the true dates and it is for me to make of them what I will.

You should have checked to see if the forged Desk Notes were ever issued to staff - but that is now a matter for the Police to deal with (and is therefore a line of investigation which you must not convey in any way shape or form to the Comptroller, directly or indirectly).

In fact, you have no idea what was issued to staff, how it was issued or when it was issued.

Was the Comptroller lying in his letter of 12-11-07 (attached)? You know full well that he was.

Are the forged Desk Notes relevant to that letter of 12-11-07? You know full well that they are.

Was Pat Ass DN Ver3 the embodiment of the 01-08-07 Desk Notes as at 01-08-07, as repeatedly claimed by the Comptroller and Mrs. Cooke under FOIA 2000? You know full well that it was not. You know full well that I should have been sent Pat Ass DN Ver2 (DESK NOTES 1 with an added footer "August 2007").

The case is made against the Comptroller whether or not the Forged Desk Notes were created after 12-11-07.

The Police have the wherewithal to determine when the forgery was made and if and when Desk Notes were issued to staff.

I allege that Pat Ass DN Ver3.doc was altered after 12-11-07 and that the alteration was made to deceive me and the courts.

**Having the advantage of possession of the Word documents, what do you ~~think~~ know?**

Yours sincerely,

Andrew Hall.

**PLEASE SEE THE FORWARDED EMAIL BELOW (AND THE ATTACHMENT- ICO EVIDENCE EXTRACT 08-06-09...) AFTER READING FRAUD 1 27-07-09.PDF**

----- Original Message -----

**From:** [Andrew Hall](#)

**To:** [Stephen Flack](#)

**Cc:** [PRENTICE, Gordon](#)

**Sent:** Monday, June 08, 2009 7:39 PM

**Subject:** Re: Case Reference Number FS50206398

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 27 July 2009 19:41  
**Subject:** Patent Office issues Word document

Dear Mr. Graham and Mr. Entwisle,

**It is essential that you see the latest Consultation Notice (a Word document, no less) which has been issued by the Patent Office on its website today. (link below)**

Debbie Cooke - of Desk Notes responsibility - is the responsible person for this **highly relevant** Consultation (I forward the automatic email to interested parties).

As Registers Manager (a section of the Finance Directorate) she wants to increase annual patent renewal fees on tens of thousands of mature patents - i.e. the ones which are most likely to be subject to the Stamp Duty fraud and malpractices (invalid registrations) I have exposed.

I would like you to look at the link, where you will instantly see that, contrary to your and the Comptroller's (Mrs. Cooke's) claims, **he and Mrs Cooke most certainly do send out documents in Word form - they give people the choice of pdf or Word** (I go for Word, every time):

<http://www.ipo.gov.uk/pro-policy/consult/consult-live/consult-fees.htm>

The Word document has been sent to the US for analysis in preparation for your delivering up the Desk Notes Word documents to which I am clearly entitled.

**Missing Decision Notice**

As there is no doubt in this matter, please hurry up and issue a decision that the Comptroller has not fulfilled his obligations with regard to my requests for disclosure of 01-08-07 Desk Notes (i) in their original electronic form, (ii) in their original electronic form as at 01-08-07, and in their original electronic form as currently circulated.

You will note from the Comptroller's 12-05-09 Review of my 2009 requests under FOIA 2000 that I asked him to give me **the dates upon which he made alterations to the 2007 Desk Notes** and that on 12-05-09, at Review, he claimed this to be a vexatious request.

Requests for information do not have to be justified, and certainly not in respect of this kind of vital information.

**Such a request cannot possibly be vexatious - I appreciate that it is quite simply terrifying for the offenders, but this is why we have a FOIA, to make such people realise that they are not above the law.**

I am now rallying the various journalists who have special interests in FOIA and your practices. You will know them well.

You should see significant benefits all round once you have properly dealt with this matter. Your workload should drop like a brick once there have been some convictions. Civil servants might think twice about FOI requests if the public are aware that there is a more appropriate way to deal with their fraudulent conduct.

This particular Consultation could not have arisen at a more poignant time. I will be publishing my response to the Consultation as it is highly relevant to the surviving patent owners from the c. 46,000 patent owners who applied for registrations during the critical Stamp Duty era.

It is not essential that you read the Consultation, but a quick click on the link will at least show you that not only the Comptroller, but Mrs Cooke herself (who you will see from the forwarded email awaits responses) sends out documents in Word form.

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It will be interesting to see whether this particular Word document throws up metadata like the Downing Street download in John Naughton's article.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 27 July 2009 19:41  
**Subject:** Fw: Consultation on proposed Intellectual Property Office Fee changes

----- Original Message -----

From: "Policy" <[Policy@ipo.gov.uk](mailto:Policy@ipo.gov.uk)>  
 To: "Policy" <[Policy@ipo.gov.uk](mailto:Policy@ipo.gov.uk)>  
 Sent: Monday, July 27, 2009 4:03 PM  
 Subject: Consultation on proposed Intellectual Property Office Fee changes

Dear interest,

A consultation was launched on Monday 20th July which seeks views on proposed changes to fees for patent applications, renewals, litigation proceedings and for recording transactions on IP rights. I apologise for the delay in sending you this notification.

The consultation document is located at:

<http://www.ipo.gov.uk/pro-policy/consult/consult-live.htm>

The main proposals include some increases to patent renewal fees, chiefly for mature patents; an increase in patent search and examination fees but with a larger discount for e-filed search and examination requests; the introduction of an excess claims fee and the introduction of a litigation fee for contested patent proceedings at Office. Other minor fee changes for international patent processing and for recording transactions on IP rights are also discussed.

The proposals would bring some patent fees closer to Office processing costs; introduce more consistency; encourage the use of e-business and would also ensure a sustainable and sufficient income, to allow the Intellectual Property Office to continue to provide services as part of a functioning and value-generating IP system for UK businesses.

Please send your responses by Monday 12 October 2009 to:

Debbie Cooke  
 Intellectual Property Office  
 Concept House  
 Cardiff Road  
 Newport NP10 8QQ

Fax: 01633 817777  
 Email: [consultation@ipo.gov.uk](mailto:consultation@ipo.gov.uk)

Best regards,

Debbie Cooke

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**Noyna Lodge  
Manor Road  
Colne  
Lancashire  
BB8 7AS**

27 July 2009

Christopher Graham Esq.,  
Simon Entwisle Esq.,  
Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow SK9 5AF

Dear Mr. Graham and Mr. Entwisle,

**Patent Office - Fraudulent use of documents**

I continue to investigate this matter. In its wake is my formal complaint to you in respect of the Comptroller's Review of 12-05-09 of his decisions not to hand over the information I have requested of him under FOIA 2000 this year.

I may well be angry and distressed about the way the Comptroller, HMRC and ICO have acted, **but that does not make my requests for information vexatious.**

I know full well, as does the Comptroller, the Chief Executive of HMRC and the Attorney General, that the other information he is withholding will expose all of the false registrations of patent ownership he has made in breach of the Stamp Act 1891.

Thousands of patent owners are unaware that their advisors' use of, and the Comptroller's registration of "short form assignments" is unlawful. s.4.02 and s.4.12 Desk Notes make it clear that the Comptroller and his advisors know that they are ripping off patent owners, to the tune of up to £6,000 each and, furthermore, to the tune of any and all infringement damages and the costs of litigation scuppered by such false registrations. (Coflexip Stena [1997] refers).

As a referee with the powers of a High Court Judge (save with respect to matters of perjury and contempt) the Comptroller has further breached the Stamp Act 1891 (s.14) in covering up his knowledge of the inadmissibility of evidence of proprietorship in cases where Stamp Duty has not been duly paid.

This prejudices the public and it prejudices those involved in legal proceedings which relate to patents that have a secret history in breach of the Stamp Act 1891.

The Comptroller has been trying to cover up this wide-spread fraud, and you have helped him by interfering with evidence and providing false information.

**You will see from the forwarded email (to which this letter is attached) that I made a very clear case for disclosure of the Word document Pat Ass DN ver3.doc and that I was placed under the ultra-clear impression that you had not secured it during your visit to the Patent Office on 20-05-09.**

I contend that this matter - your deceitful and fraudulent handling of the recovery of disclosable non-confidential information in its original (my preferred) form - is unlike any previous matter that has been subject to Review and Tribunal.

I am accusing you of fraudulently withholding information about the Information I had requested of the Comptroller and to which I was and am clearly entitled.

This may not be the first time that the ICO has removed information by digital conversion, but I expect that I am the first to expose such fraud.

I am accusing you of wilfully deceiving me and of taking my accusations of incompetence on the chin in order that I should not find out that you had possession of evidence of fraud (the dated Word documents) which you ought to have been handed to me and to the Police on account of your 6 month time restriction.

If you are anything like HMRC's directors, you cannot yourselves investigate complaints such as mine, and must either put matters right (immediately) or call in an appropriate authority to deal with it (IPCC, in the case of HMRC). If you do not, I am entitled to do so. I have rightly reported the matter to the Police.

The ICO has been over-confident in its ability to protect the Comptroller and has been caught out burying evidence of fraud, evidence to which I am clearly entitled under FOIA and which I clearly identified to you in February 2009 as being evidence of fraud to which I and all other members of the general public are entitled.

**The Comptroller does not have a leg to stand on. He has no right to block release of the Word documents and you have a statutory duty to uphold the law and ensure that I get that to which I am clearly entitled.**

You say that the Comptroller gave consent for the dates of creation of the documents to be disclosed to me. However you provided false dates. The documents could not have been created on the dates you provided.

**You must therefore provide me with the true dates immediately.** This is not a matter which can be delayed by 28 days, this is a matter which falls outside your standard practice, because such fraud should not be part of your standard practice.

You cannot justify putting such a blatantly fraudulent matter through the review and tribunal system – Firstly, you will be wasting time and money on an issue which is a no brainer: the Desk Notes are Crown Copyright, I have an OPSI Licence in respect thereof, and the Comptroller does not have the right to exchange the information (Word documents) for false information (Pat Ass DN ver3.pdf, which I already possessed); Secondly, you cannot decide matters in respect of allegations of fraud against the ICO.

Anyone who creates and uses "born digital" documents (like the 2005 and 2007 Desk Notes) has to live with the fact that such digital document are "the Information", and it must be fully disclosed within 20 days of request under FOIA.



It does not take 28 days to come to a decision that you have made a **very big mistake** in thinking that you could deceive me and the World over the Word documents and the dates upon which their content was finalised – “**the Information**”.

It took Mr. Clancy just a few minutes to react to the news reported to him by Mr. Flack on the morning of 22-07-09 (that your holding and withholding of the Word documents had been rumbled) and send that email to me on 22-07-09 - it should not therefore take Mrs. Poole more than 5 minutes to apologise for Mr. Clancy's obstructive reaction and take the necessary steps to correct the false information you passed to me on 22-06-09 and which I passed to the Police for their own investigation.

**This is a special case and it requires your personal, special and urgent attention.**

**You must furnish me forthwith with the true dates upon which the content of the Word documents was finalised.**

**You have the Comptroller's consent to do this, albeit that his intention was that you would fob me off with the false dates of 14-05-07, 28-07-07 and 16-08-07 and not do you job properly – i.e. evade your duty to study the evidence you recovered on 20-05-09 and extract the dates and check the altered information yourself.**

The President of a leading electronic evidence processing organisation has now invited me to email, or have you email, the Word documents to the US for analysis free of charge.

I suggest that you consider taking advantage of this offer so that you can make amends, to a degree, for providing false dates on 22-06-09 which you should have checked and, I now discover, did check against the Word documents' properties – before deleting the last modified dates of the Word documents by re-saving them.

I think that this is a very generous offer on his and my part and is something that you should consider, since the longer you take to release the Word document to me (which you will surely have to do, in addition to releasing it to the Police) the more damage you are doing to me and my family.

Like HMRC and the Comptroller, you have done things which you should not have done, and this makes you liable to pay damages for breach of statutory duty by positive wrongdoing.

**Please ask yourselves these questions and forward your answers to me:**

**1) for what purposes did you procure both Word documents and pdf documents? investigative? or for disclosure to me?** (Bear in mind that you and I already had the pdf of the critical document [Ver3] and that I wanted and asked for the Word document of Ver3 and the date upon which s.2.02(5) was altered).

**2) If you procured the Word documents for an “investigation” rather than for delivery to me (which is what Mr. Clancy is claiming), what investigative use**

have you made of the Word documents before closing "the case", other than looking at the last modified dates and then overwriting them with 22-06-09?

3) How do you justify sending me what I already had (Pat Ass DN Ver3.pdf) whilst withholding what I had asked for (Pat Ass DN Ver3.doc)? Information has to be disclosed as it is held and must not be interfered with. You are in serious trouble for allowing the Comptroller to interfere with information in this way, and when I go public, this will put all of your previously scuppered inquiries involving "born digital" information into question.

4) Given that Pat Ass DN Ver3's misaligned headings are due to text alterations and not to "formatting", that Pat Ass DN Ver2 is the document I requested, that DESK NOTES 1 was not established on 14-04-07 and s.2.02(5) was not altered on 16-08-07 (as you otherwise claim), **what are the "reasonable and acceptable explanations" which led you to close the case without checking any of the Information for compliance with my requests under the FOIA 2000?**

I know from your letter of 22-06-09 that you have tried to bury this case without making any formal investigation whatsoever into determining whether the statements in your letter of 22-06-09 were true - **you simply passed on the Comptroller's claims and did his bidding absolutely and without question.**

Mr. Flack was told, I guess by Mr. Clancy, to bury the Word documents and make no mention of, nor admission to, their being held by you.

However, out of curiosity, after speaking to me on 22-05-09 and getting a justifiable rollicking for (i) not securing the Word document(s) which he had previously said he would seek to procure for me, and for (ii) not procuring all the essential dates, he opened the 20-05-09 emails from the Patent Office, had a peak at the attached Word documents and re-saved them upon closing them (**which you should never do**).

Having been told not to make any investigation into the sincerity of the documents and dates (information) he had gathered, Mr. Flack didn't realise that Pat Ass DN ver3.pdf was made from a different Word document to that which was sent to him by email on 20-05-09 and he did not therefore consider that printing from your secret Word documents would expose the fact that you had possession after all.

When confronted about this on 17-07-09, Mr. Flack **did the right thing** and eventually admitted to me that he had not printed the documents (which I told him were with the Police) from the pdfs he had sent to me (which I told him the Police Officer had long-since studied, noting the differences and changes).

Mr. Flack **did the right thing** and admitted, in that telephone conversation, that he had the Word documents and had printed from them.

When asked about the modification dates, he said that he had re-saved the Word documents upon closing them and did not mean to destroy visible "properties" data, adding that he did not understand these aspects of IT. I guess that this is just the sort of person the Government wants you to employ – a highly capable person, but not trained for the work that is required to be done (just like the director in charge of accounting for MP's expenses – no previous experience of accountancy).

It is not therefore surprising that I accuse you of collusion, complicity and fraud.

**You must surely know where this is all leading, so a letter from you declaring that you will deal with this matter immediately and as top priority is essential and appropriate in the circumstances.**

All others' cases being handled by Mrs. Poole can be put to one side, as all cases will benefit from your addressing this matter and putting an immediate stop to the practices which I have exposed.

It is now clear that you have acted similarly to the Comptroller and HMRC.

When news of this reaches the public, which it surely will, you can expect a deluge of requests from past complainants for information as to whether you did in fact recover the information they specifically requested - and in their preferred digital form.

**You might not have to hand over their requested information, but you must admit to having it. You may well hold admissible digital copies of evidence which has been destroyed by public bodies in their attempts to prevent disclosure, and therefore be holding information which should be in Police hands – such as is the case with these Desk Notes.**

You are doubtless uncomfortable and unsure as to how to deal with a composer-turned-inventor-turned-fraud-investigator, but setting any such thoughts to one side, you should consider what I have managed to expose and ask yourself whether you really think that you can put a lid on this so late in the day.

You are involved in this matter because the Comptroller tried, by letter of 12-11-07, to cover up his own fraudulent practices with false claims of having made simple mistakes – and you can see where this has left him .... looking to you to cover up for him.

To destroy any such hopes that you can pervert the course of justice, I would like you to know that that the Comptroller needs to create evidence rather than destroy it if he is to cover up the further extent of his fraud. The Police are fully aware of the evidence that needs to be present on Patent Office computers for his claims to changing practice on 01-08-07 to stand up.

You have already tried to gloss over the fact that his claims do not stand up, as you have declared that Pat Ass DN Ver3.doc was created on 16-08-07.

And yet you declared (on 22-06-09) that there is no evidence to suggest that the Comptroller did not want me to see the Desk Notes as at 01-08-07.

You were very well informed by me. This is fraud, not "error".

**Please effect a remedy forthwith, and tell me precisely what it is that Mrs. Poole is considering and what possible decisions she can deliver.**

You went to the Patent Office to get me the information I sought. I therefore fail to see why you would be required and authorised under the Act to procure that information (Word documents) on condition that I should not know about it.

**Should we not therefore add conspiracy to the list of offences too? or do you believe that you have such a right of procurement and duty of secrecy with regard to clearly requested and disclosable information?**

**I think not, but early receipt of you answers would be appreciated and is indeed required.**

**Please also be sure to tell me precisely, and by return, the terms of disclosure and non-disclosure which have been imposed on you by the Comptroller with respect to:**

- (i) the four pdf documents (which are not what I requested),**
- (ii) the four Word documents (which I specifically requested), and**
- (iii) the dates upon which the information contained in the Word documents was created (which I specifically requested).**

**I contend that you have consent to tell me when the documents were created and as you have given me false information to that end I require that you agree to this information being recovered forthwith from the Word documents by an appropriate forensic expert.**

**Please show me evidence that you procured the Word documents for the purposes of an investigation.**

**Please tell me what part the Word documents played in your investigation into when Pat Ass DN ver3 was altered from “ignore” to “scan” and whether it was ever issued to the Register Administration staff.**

### **STRICTLY CONFIDENTIAL**

**There is a distinct possibility that Pat Ass DN ver3 was simply an out and out forgery for my benefit, distributed to staff after the event.**

**WARNING: Do not communicate any of this to the Comptroller. There is a Police inquiry and you must not further pervert the course of justice.**

**This is an urgent matter. I am subject to time restrictions with respect to civil proceedings and have a Claim Form to file.**

**I urgently require the information to which I am entitled. I will apply to the Courts if you do not treat this as the special, urgent case that it clearly is.**

**Time is of the essence.**

**Yours sincerely,**

**Andrew Hall.**

**Andrew Hall**

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**From:** "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 11 August 2009 13:46  
**Subject:** RE: PRE ACTION PROTOCOL - WORD DOCUMENTS - IPO

Mr Hall

Thank you for your recent email.

I have passed the email to the ICO's Internal Compliance Team. The reason I have done this is because I believe that you have made some specific requests for particular information from the ICO and we should look at treating these as a request under the Freedom of Information Act 2000. That team deals with FOI requests.

You also make a number of points concerning the investigation that we have conducted into this matter. I believe that the ICO has already responded to you on these points. The matter is being reviewed in line with the ICO's procedures on dealing with complaints. I can confirm that this response is appropriate in the circumstances, and that we will get back to you once we have completed this internal review.

In the meantime, the Internal Compliance Team will consider your email and respond to any Freedom of Information Request raised by it.

Just to confirm, the ICO does have a policy and a procedure for dealing with complaints and this does not involve the matter being subject to an intervention by myself or the Commissioner.

Simon Entwisle  
 Chief Operating Officer

Jackie Struthers  
 Executive Assistant

Information Commissioner's Office  
 Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF

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**From:** Andrew Hall [mailto:[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)]  
**Sent:** 10 August 2009 22:07  
**To:** Jane Dawson; Jackie Struthers  
**Cc:** Murrell Claire (LEGAL B); James Porter; Andrew Prior; [ian.fletcher@ipo.gov.uk](mailto:ian.fletcher@ipo.gov.uk); [debbie.cooke@ipo.gov.uk](mailto:debbie.cooke@ipo.gov.uk)  
**Subject:** PRE ACTION PROTOCOL - WORD DOCUMENTS - IPO  
**Importance:** High

Dear Mr. Graham and Mr. Entwisle,

**PATENT OFFICE DESK NOTES FRAUD AND FORGERY - TRUE DATES REQUIRED, TO REPLACE THE FALSE DATES DISCLOSED BY YOU ON 22-06-09**

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You have been given false creation dates by the Comptroller of Patents for the Word documents you recovered from the Patent Office on 20-05-09 (2007 Desk Notes - staff instructions).

This is a breach of s.77 FOIA 2000 and you must look to the Word documents (the original electronic documents) in your possession to check this allegation immediately and prepare to take action against those responsible as soon as you have the true dates.

I am handing you the wherewithal on a plate, and if you do not act immediately, I shall take it that you are protecting the Comptroller and I will apply to the Court for disclosure of the dates (which you could get for me by emailing the Word document to Prof. Tony Sammes at Cranfield University, by prior arrangement, of course).

**There is a lot to read, below, but protocol requires it in the event that neither you nor the other recipients will agree by 5pm on Friday 14th August 2009 to disclose the date upon which s.2.02(5) of Pat Ass DN ver 3.doc was altered by Mrs. Cooke - i.e. the true creation date of Pat Ass DN Ver 3.doc**

However, everyone receiving this email has the ability to look at the Word document Pat Ass DN Ver 3.doc and decide whether it is a good idea to add more offences to an ever-growing list or just bin this email and say "give him the bloody word document and be done with it".

As the other recipients know only too well, the Desk Notes "Pat Ass DN Ver 3.doc" were not last saved in their current form on 16-08-07 as you claim, they were altered and re-saved much later.

You made no effort whatsoever to check this out. Mr. Clancey cannot have his cake and eat it - if he got the documents for an investigation into when s.2.02(5) was altered, why has he not looked for himself?

And Mrs. Poole can save a great deal of time and money by getting straight to the point and emailing the Word document Pat Ass DN Ver 3.doc to a forensic expert.

It does not take 28 days for Mrs Poole to determine whether Mr. Clancey should have made his own inquiry into the date upon which s.2.02(5) was altered.

I give recipients of this email the opportunity to save themselves a long, but very informative pre-action protocol read and do so by advising you and them that as the Comptroller gave consent for you to tell me when Pat Ass DN Ver 3.doc was created, he would be a fool to challenge you for now inspecting the Word document (via Prof. Sammes if need be) and telling me the true date.

**Maybe I have this all wrong, and that Mr. Fletcher**, who in trying to hide what really happened with my company's patent on 20-09-04 came up with a fictitious "standard practice" together with Mrs. Cooke and Mr. Twyman in November 2007 so that they could then apologise for not adhering closely enough to it, **has only given you consent to disclose false dates - 14-05-07, 28-07-07 and 16-08-07?**

It therefore makes sense for me to ask you and him, and those who have advised him in this long-running fraud and cover up, **whether there is such a restriction on his agreement to your disclosure of document creation dates** – i.e. that you can pass on the false dates to me, but that you must not yourselves look at the Word documents to get the true dates and disclose them to me.

We all know that the disclosed dates are, at best, template file creation dates and certainly are not **document** creation dates in the case of DESK NOTES 1.doc and Pat Ass DN Ver 3.doc, so we should drop the play on words right now.

It is my understanding that such a practice of looking at a document to see when it was created is called "investigation", which I gather from Mr. Clancey was the purpose for which you procured the Word documents in the first place. This contradicts the purpose presented to me by Mr. Flack, which was to "get me what I wanted" and forget going down the s.77 route as we were "out of time".

It will save a long read and trip to Courts if you would take the minimal trouble to look at the Word document through a forensic expert's eyes and provide the true dates.

**I must therefore ask you the following question, which I reasonably request that you answer by 5pm on Friday 14<sup>th</sup> August 2009:**

**Does the Comptroller's consent cover this or do you need to go back to him? i.e. can you withdraw the false dates he gave you and which you passed on to me, and provide me with true dates based on**

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an examination of the information you say you recovered for investigative purposes (the Word documents)?

**To save time I ask Mr. Fletcher right now whether he objects to your adjusting his consent from being consent only to disclose false dates with respect to document creation dates, to consent to disclose the true dates of creation by studying the revision history.**

**I want to know when Mrs. Cooke altered s.2.02(5) of Pat Ass DN Ver 3.doc and when practice changed – i.e. when staff re-started inspecting documents in accordance with the new practice (following an 8-year break from doing so).**

I believe that he has a problem with this, and all he can do is stall. He cannot stop the information coming out. I am entitled to it.

**So, to save time and cost, I have some straight questions for you and Mr. Fletcher:**

**1) Mr. Fletcher and Mr. Graham, please can I have the Word documents DESK NOTES 1.doc, Pat Ass DN Ver 2.doc, Pat Ass DN Ver 3.doc, and Desk notesjune05.doc emailed to me by Mr. Flack, Investigating Officer at the ICO?**

**Please answer yes or no by 5pm on Friday 14<sup>th</sup> August 2009**

**2) Mr. Fletcher, please can the Information Commissioner have the four aforementioned electronic Word documents in his possession examined to see when the four documents (Desk Notes) he printed therefrom were created electronically (not that you have any say in that part of the question) and then disclose those dates to me?**

**Please answer yes or no by 5pm on Friday 14<sup>th</sup> August 2009**

**3) Mr. Fletcher, when was s.2.02(5) altered in Pat Ass DN Ver 3.doc from the previous wording as seen in Pat Ass DN Ver 2.doc? Mr. Graham claimed it was 16-08-07, but you, Mrs. Cooke et al know different.**

**Please answer this question by 5pm on Friday 14<sup>th</sup> August 2009**

At least I have made the effort, and you and he can be in no doubt as to what I want, why I want it and when I want it.

I hope he will give consent for the truth to come out.

Reading on will inform everyone of the alternative routes to disclosure.

**Here we go:**

I have continued to investigate the matter of the Comptroller's **forged** Desk Notes, Pat Ass DN Ver3.pdf and .doc.

The Comptroller claimed that he only ever had one version of the 01-08-07 Desk and he claimed in October 2007 that *"our practices in this area have not changed in recent years"*.

He was therefore claiming that the practice at s.2.02(5) in the 01-08-07 Desk Notes was his standard practice on 20-09-04.

I repeatedly asked for the true Desk Notes as at 01-08-07 and he repeatedly claimed that Pat Ass DN Ver3.pdf **was** those Desk Notes.

You have three versions of the 01-08-07 Desk Notes in the form I requested them (Word), but you will not give them to me.

Two of those versions have the opposite instruction to Ver 3 at s.2.02(5), but by the time you got around to visiting the Comptroller I had evidence from various sources proving that the s.2.02(5) practice in Ver2 had been established on 24-12-98.

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It stands to reason that I require to know why you claimed that the Comptroller has not done anything wrong and why there was deemed to be insufficient evidence for you to do anything about it if he had done something wrong.

For a start, I repeatedly asked for the Desk Notes which would tell me whether the Comptroller was lying on 12-11-07 about very specific current and past practice, and I have since asked if he has changed practice since. He claimed repeatedly that he has not.

However, the Desk Notes in your possession prove that he lied on 12-11-07 and that he has lied ever since.

I knew this for an evidenced fact before I reported the matter to you in February 2009. I just wanted to know **when** he altered Pat Ass DN Ver 3.doc at s.2.02(5).

### **Now why should that be such a difficult question to get answered?**

The reason is that I am a victim of **two** frauds, **one** committed by the people who applied for a sham to be registered as owner of my company's IP and the **other** committed by a Comptroller who could not care less how he got his customers onto the registers, so long as he could do so **without leaving a trail back to his own door.**

In his letter to me of 12-11-07 he made the stupid mistake of referring to a completely fictitious "standard practice" in order to cover up what he did to me on 20-09-04.

Being a fictitious practice, he could then make a false apology for "unfortunately, in this case..", not following that practice as closely as he should.

And sure enough, he went on to apologise in his letter (and later letters) that staff did not follow this (fictitious) standard practice and so let a defective document slip through the system by not looking closely enough at it.

The problem heated up for him as I pressed harder and harder for his Desk Notes, because he knew full well that his fictitious "standard practice" had not existed since 23-12-98 and so did not apply on 20-09-04 nor on 12-11-07, nor at any time between.

He also knew that staff:

1) had a good look at the defective document,

2) hid it,

3) overrode the standard register wording to enter "Form 21/77 filed" and thereby give the impression that no accompanying documentary evidence was filed by the applicant.

Note: the standard automatic register entry, by the way, is used whether or not staff "ignore" the accompanying documents under the true, unaltered instruction at s.2.02(5), so if staff really had failed to look closely enough at the documentary evidence on 20-09-04, the register entry for GB2267412 would be like the others that week – "Form 21/77 and documents filed".

4) registered only the Form 21/77 (which bore only one, invalid signature) and

5) altered the standard confirmatory letter to disguise his knowledge of this defective signature.

No wonder he would not correct the register when I instantly complained on 23-09-04. And it is no wonder that he opposed Police investigations into the false applications – because he knows they were blatantly false and he knows that his unlawful registration practices filtered the application in a traceable way (to the trained eye, that it).

You can see from s.4.12 and s.4.02 (Desk Notes) that there has been a long-standing practice of hiding documents and not asking to see documents which staff suspect could be chargeable with Stamp Duty.

It does not matter whether you understand this or not. The bottom line is that there is a motive for lying about practice and there is a motive for altering Desk Notes to make it look like the Comptroller was telling the truth on 12-11-07 when clearly he was not.

I am telling you that the Comptroller not only sent me a different document to that which he should have sent me (and you know this to be fact), I am telling you that he created the document specially to deceive me and did not issue the document to staff – to change practice – until later.

The ver 3 practice is expensive and introducing it has nothing whatever to do with stopping what happened to me happening again.

There was no mistake in my case, it was instructed and absolutely intentional and the application was known to be dubious with respect to both assignment and Stamp Duty. I even have documentary evidence proving that those involved at the time were in doubt as to who the solitary signatory was working for - BEFORE they even received the application bearing his wholly invalid, solitary signature.

The DISPUTE MANAGEMENT section of the Desk Notes shows that registration mistakes can be corrected very easily on the basis of a quick review of the prima facie evidence in the event that staff have mis-read a document. Applicants are invited to notify the Comptroller of any such mistakes, and as I had a register entry on the same day, I complained by invitation.

A review of the prima facie evidence would have removed the asset-strippers' sham instantly. The mutilated unstamped sale agreement (documentary evidence) had been hidden and not registered and the patent agent would have had to admit that his solitary signature on the only registered "evidence" (the Form 21/77) had nothing to do with my company - Sense-Sonic Ltd, the owner of the Patent - and so could not legitimately result in a registration of change of proprietorship.

According to the DISPUTE MANAGEMENT procedure, the Comptroller's knowledge of a dispute should have prevented any change of proprietorship going through without a thorough inspection and re-inspection.

The Comptroller told Parliament on 29-11-99 that the risk of registering a fictitious assignment on the basis of a single signature was outweighed by the benefit to customers – which Parliament was falsely led to believe was the benefit of being able to procure registration of an assignment on the basis of just one signature.

He knows where I'm driving here – there was only one signature on the Form 21/77 he registered on 20-09-04, having hidden the defective documentary evidence, and he registered a fictitious assignment.

The owner had not assigned the patent, so there was no signature of the owner on the Form 21/77, meaning that documentary evidence of an assignment would have to be filed and registered. The owner, in administrative receivership, had agreed to assign the patent subject to terms and conditions, but the asset-strippers did not like the terms and conditions, so they let the dust settle, chopped up the sale agreement, pretended it was an assignment, and put forward a falsely-named sham as applicant for registration as owner, to act as a shield whilst their factory exploited my invention. My royalty claim was therefore against the true owner, the company in administrative receivership, but the Comptroller put the sham in the way, kept it in the way, and cost me dearly.

It is a fact that the Comptroller could not legitimately register any assignment executed before 01-12-03 on the basis of one signature and no documentary evidence for the simple reason that an assignor's solitary signature is not sufficient to ensure that Stamp Duty has been paid by the assignee, and for the simple reason that an assignee's solitary signature is not sufficient evidence of an assignment having been executed.

The registration on 20-09-04 was no slip, and that's why the Comptroller would never correct it.

It really is that cut and dried.

But it has taken five years to discover the evidence to show, without any doubt whatsoever, how and why the document was excluded and how and why the standard register entry and standard confirmatory letter were altered.

Practice is at the centre of the matter, and you are sitting on information which shows just how far Mr. Fletcher at al have been prepared to go to stop me from discovering and exposing what really happened to me on 20-09-04.

I tend to believe the Comptroller's statement of October 2007 that *"our practices in this area has not changed in recent years"*.

This means that as I have documentary evidence showing what s.2.02(5) practice was on 24-12-98, 27-01-99, 15-06-05, 14-05-07, and 28-07-07, it had not changed as at 19-10-07 - according to the Comptroller.

And given that I complained to him on 29-10-07 about training, practice and procedure with respect to document inspections (without being aware of the significance of the register entry "Form 21/77 filed" [i.e. hiding and excluding unstamped and otherwise defective documents] or being aware of s.2.02(5) Desk Notes practices) it would be a bit rich to tell me on 12-11-07 that it was "standard practice" to look closely at all documents when as at 19-10-07 it would appear that there had been no change to the practice you and I know to have been to ignore documents accompanying properly signed Forms (bearing two signatures).

**However**, in the light of all of the above, you expect me to now accept 16-08-07 as being the date upon which the Comptroller changed practice in respect of Supplementary Protection Certificates (p29). The law on SPSs changed on [17-12-07](#) and no one knew what to until 19-11-07.

You also expect me to accept 16-08-07 as being the date upon which Mrs. Cooke altered s.2.02(5) in Pat Ass DN Ver 3.doc and issued this amended practice to her staff.

If I were to accept that date (and pigs might fly), you are still looking at **complete evidence of fraud** - the use of a true document (presenting a current practice) to deceive a person into accepting it as being evidence of past practice which was in truth quite the opposite.

I repeatedly asked for evidence of **practice** (issued Desk Notes) **as at 01-08-07** in relation specifically to s.2.02(5).

I was given a document with an entirely opposite instruction at 2.02(5) and was told that it was created on or before 01-08-07 and was representative of practice from 01-08-07 at least to 12-05-09 (the date of the Comptroller's Decision on Review of my FOI complain).

**According to your excuses for the Comptroller and the dates you have been given by the Comptroller** (because you cannot be bothered to check the Word documents yourselves, for fear of discovering what you suspect - that the Comptroller has forged the Desk Notes in 2008 so as to cover up his lies on 12-11-07) **the Comptroller has fraudulently used later Desk Notes** (after changing practice) - Ver 3 - **and presented them to me as being his "standard practice" both in the present and in the relevant past.**

However, according to my evidenced research, the **Ver3 was not, on 16-08-07, in the form you claim**. It was altered at s.2.02(5) and at page 29 **much later** and on two separate occasions and for two specific reasons, before be re-saved in the form as you have it.

By the time you got hold of the Word documents on 20-05-09 you had no jurisdiction to investigate the 25-07-08 and 02-09-08 forgeries and so s.30 FOIA does not apply as you claim.

Your visit to IPO on 20-05-09 was informal and was intended to get me what I asked for - the information as to **WHEN SECTION 2.02(5) WAS ALTERED**.

I identified the information as being the Word document Pat Ass DN Ver 3.doc itself - which I had asked for, but had not received.

**You have that information but will not give it to me.**

You have given me what you claim is the information I sought, **but it is not.**

You say that DESK NOTES 1.doc was created on 14-05-07.

You cannot be serious.

It has a declaration on the first page stating that Steve Adkins reviewed the document and that Debbie Cooke accepted the document on *"1st August 2007"*.

The last modified date (and I can get the last ten from a Word document with the software I have here, together with change history and where the file is on each computer that has ever edited and saved the document) is most certainly **NOT 14-05-07**.

The same goes for Pat Ass DN Ver 3.doc. It was created as a "save as" from Pat Ass DN Ver 2.doc on 16-08-07 after page numbers were added.

You now claim to have recovered the Word documents for your "investigation", **but you did not investigate them at all.**

In fact Mr. Flack asked for the Word documents on 20-05-09 with the intention of giving them to me and leaving me to my own devices, as you were out of time to do anything under s.77.

However, it was the IPO who asked him not to hand them over, as they knew full well that Pat Ass DN ver 3 was a **forgery** (i.e. created to deceive me, before it was ever introduced to staff as being "practice").

This is why I have ended up with the **very same pdf** that I gave to Mr. Flack, which is **not** representative of what he saw on screen at the IPO on 20-05-09 and is not therefore what he agreed with IPO that I should receive.

Mr. Flack asked IPO to **create pdfs of what he saw** and email them to him with the Word documents. He saw four Word documents, but IPO converted only three.

IPO did not convert Pat Ass DN Ver 3.doc to pdf on 20-05-09 – to do so would be to create yet another forgery.

Mr. Flack was sent the 02-09-08 pdf of Pat Ass DN Ver 3, which is very slightly different from the Pat Ass DN Ver 3.doc in your care and possession.

It was this defect which led me to expose you as having had the Word documents all along; news which I reported to the Police after we were some 18 hours into interviews on account of your supposedly not having procured Word documents.

Given the specific purpose of the visit to IPO it is understandable that I should accuse you of either incompetence or collusion. However, I did not find Mr. Flack incompetent at all. I believe he was sat on and did not himself make the decisions to deceive me and bury the Word documents.

**Were you to now create a pdf of the Word document Pat Ass DN Ver 3.doc which was not converted to pdf on 20-05-09 by Mrs. Cooke, so as to claim to me that it is the Comptroller's Desk Notes as at 16-07-08 I would pursue you for forgery and fraud also, for you have all the evidence you need to prove that I am absolutely right in all that I claim.**

**I therefore now set out, in bullet point fashion, the relevant facts and how this matter is to be resolved, by immediate action on your part:**

YOU HAVE THE WORD DOCUMENT PAT ASS DN VER 3.DOC.

YOU WILL NOT SEND IT TO ME.

YOU ADVISE ME TO ASK THE COMPTROLLER TO HAND IT OVER (A REQUEST WHICH HE HAS IGNORED), OR APPLY FOR AN ORDER AGAINST YOU.

PAT ASS DN VER 3.DOC WAS EMAILED TO YOU BY THE COMPTROLLER ON 20-05-09, AFTER YOU HAD ALREADY TOLD ME THAT YOU COULD NOT INVESTIGATE UNDER S.77.

THE COMPTROLLER CLAIMED PAT ASS DN VER 3.DOC TO BE HIS ADOPTED PRACTICE AS AT 12-05-09 AND AS AT 01-08-07 AND AT ALL TIMES INBETWEEN.

ON 27-05-09 YOU EMAILED ME THE **VERY SAME** PDF OF VER 3 THAT I HAD SENT TO YOU IN FEBRUARY 2009.

THE OTHER PDFS WHICH YOU EMAILED TO ME WERE OF NO CONSEQUENCE AS I ALREADY HAD EVIDENCE OF THE ALTERATION OF S.2.02(5) **AND SIMPLY WANTED TO KNOW THE DATE UPON WHICH S.2.02(5) WAS ALTERED.**

AS YOU HAD NOT TOLD ME ANYTHING OF CONSEQUENCE THAT I DID NOT ALREADY KNOW, I ASKED YOU **AGAIN** FOR **THE DATE UPON WHICH S.2.02(5) WAS ALTERED.**

ON 22-06-09 YOU SENT A PRINTED COPY OF THE WORD DOCUMENT VER 3 AND CLAIMED THAT

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YOU HAD ACCEPTABLE AND REASONABLE EXPLANATIONS AS TO WHY I HAD BEEN SENT PAT ASS DN VER 3.PDF IN PLACE OF THE TRUE VERSION WHICH WAS PUT INTO PRACTICE ON 01-08-07 (VER 2).

(I look forward to hearing those acceptable and reasonable explanations being read out in Court)

ALSO ON 22-06-09 YOU TRIED TO FOB ME OFF WITH THREE DATES WHICH YOU WOULD KNOW WERE NOT THE CREATION DATES OF **THE CONTENT** OF THE THREE 2007 DESK NOTES YOU HAD PRINTED AND ENCLOSED WITH YOUR LETTER OF 22-06-09.

**IF YOU RECEIVED THOSE (FALSE) DATES FROM THE COMPTROLLER, AND NOT FROM YOUR OFFICERS, THEN YOU MOST CERTAINLY HAVE A NEW S.77 INQUIRY ON YOUR HANDS**

AS MR. FLACK RECEIVED THE WORD DOCUMENTS BY EMAIL ON 20-05-09 AND AS HE RE-MADE THEM AFTER VIEWING THEM ON 22-05-09, HE COULD NOT HAVE PROVIDED THOSE DATES TO YOU FOR YOUR LETTER OF 22-06-09, SO I CONTEND THAT YOU RECEIVED THE DATES IN A LATER RESPONSE FROM THE COMPTROLLER (I.E. FROM MRS COOKE OR JAMES PORTER) SOME TIME BETWEEN 27-05-09 AND 22-06-09.

**I CONTEND THAT, IN ORDER TO GET THOSE DATES, YOU ASKED THE COMPTROLLER TO TELL YOU WHEN HE (I.E. MRS. COOKE) CREATED PAT ASS DN VER 3.DOC AND THE TWO EARLIER VERSIONS**

I CONTEND THAT YOU AND THE COMPTROLLER (FLACK, COOKE & PORTER INCLUDED) KNOW THE DIFFERENCE BETWEEN A "CREATED" DATE AND A "LAST MODIFIED DATE" AND THAT THE DATE BEING REQUESTED OF BOTH YOU AND THE COMPTROLLER WAS THE **EARLIEST DATE** UPON WHICH A PERSON COULD PRINT OUT EXACTLY THAT WHICH YOU PRINTED OUT BY WAY OF PAT ASS DN VER 3 AND SENT TO ME **ON 22-06-09**.

I CONTEND THAT THE COMPTROLLER KNEW, AND THAT YOU KNOW, THAT THE DATES HE PROVIDED TO YOU IN MAY/JUNE 2009 AND WHICH YOU PASSED ON TO ME ON 22-06-09 **WERE FALSE**.

THOSE DATES MAY HAVE BEEN THE FIRST "CREATED" DATES OF THE **TEMPLATE FILES**, BUT THEY SURE AS HELL WERE **NOT** AND ARE **NOT** THE DATES YOU AND I WERE ASKING FOR.

**SECTION 109.03 OF THE CIPA GUIDE CLEARLY SPELS OUT THE MEANING OF "FALSE", BY REFERENCE ALSO TO HELPFUL AUTHORITIES.**

IT IS A REMINDER TO THE COMPTROLLER THAT A STATEMENT WHICH IS FACTUALLY TRUE MAY BE FALSE IF IT IS MADE WITH THE PURPOSE OF GIVING FALSE MEANING.

THE COMPTROLLER'S STAMP DUTY STATEMENT IS JUST SUCH A FALSEHOOD, AND I HAVE JUST DEALT WITH YET ANOTHER PUBLISHED STATEMENT TO THAT END WITH THE EUROPEAN PATENT OFFICE. HE STATES THAT STAMP DUTY MAY BE CHARGEABLE IN RESPECT OF TRANSACTIONS BEFORE 28-03-00, KNOWING FULL WELL THAT THIS WILL BE INTERPRETED AS MEANING THAT STAMP DUTY DID NOT APPLY IN RESPECT OF TRANSACTIONS EFFECTED ON OR AFTER 28-03-00. HYBRID DOCUMENTS REMAINED CHARGEABLE, AND THERE WERE THOUSANDS OF THEM FLYING AROUND IN THE 1990s (BUT STRANGELY ABSENT FROM THE REGISTER, I NOTE - WHICH IS WHERE THE DESK NOTES COME IN TO EXPLAIN).

**JUST AS PASSING OFF ONE DOCUMENT (VER 3) SO AS NOT TO DISCLOSE THE DOCUMENT (VER 2) WHICH TRULY CORRESPONDS TO MY REQUEST FOR DISCLOSURE IS FRAUDULENT, SO PASSING OFF "CREATED" DATES AS BEING THE "DOCUMENT CREATION" DATES IS FRAUDULENT.**

**THE DATES YOU GAVE ME ARE CLEARLY FALSE, AND YOU, MRS. POOLE, MR. GORRILL, MR. CLANCEY, MR. FLACK, MR. FLETCHER, MR. ADKINS, MRS. COOKE, MR. PORTER, MR. TWYMAN (WHEREVER HE IS), MR. PRIOR AND MRS. MURRELL ALL KNOW, OR HAVE INSTANT ACCESS TO EVIDENCE (THE ACTUAL WORD DOCUMENT PAT ASS DN VER 3.DOC) TO TELL THEM, THAT THEY ARE FALSE.**

**YOU HAVE A STATUTORY DUTY TO DETERMINE, FROM THE EVIDENCE BEFORE YOU, WHETHER THE COMPTROLLER LIED TO YOU IN MAY/JUNE 2009 AND PROVIDED FALSE DATES IN RESPECT**

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## OF THE CHANGES MADE TO THE THREE WORD DOCUMENTS.

A TELEPHONE CALL AND AN EMAIL ATTACHING THE WORD DOCUMENTS VER 2 AND VER 3 FROM YOU TO PROF. TONY SAMMES' P.A. LINDY SHEPPARD AT CRANFIELD UNIVERSITY IS ALL IT WILL TAKE TO GET THIS MATTER INTO THE CRIMINAL COURTS WITHIN YOUR SIX-MONTH DEADLINE FROM WHATEVER DAY IT WAS IN MAY/JUNE 2009 THAT YOU RECEIVED THE FALSE DATES FROM THE COMPTROLLER:

*Lindy C Sheppard  
Manager, The Centre for Forensic Computing  
Cranfield University  
DCMT  
Shrivenham  
Swindon SN6 8LA  
Tel: 01793 785270  
Fax: 01793 784229€*

**IN ANY EVENT, YOU OWE ME TRUE DATES IN PLACE OF THE FALSE DATES YOU GAVE ME ON 22-06-09.**

AND IF YOU WILL NOT IMMEDIATELY CONTACT PROF. TONY SAMMES, THEN YOU SHOULD DELIVER UP THE WORD DOCUMENTS TO ME ON THE BASIS THAT **YOU ALREADY HAVE THE COMPTROLLER'S CONSENT** TO GIVE ME THE DATES BUT ARE UNWILLING TO PAY A THIRD PARTY TO RETRIEVE THEM.

**THIS IS THEREFORE A NEW MATTER FOR YOU (AND OTHERS) TO QUICKLY CONSIDER.**

**I AM ACCUSING THE COMPTROLLER OF:**

PROVIDING YOU WITH FALSE DATES IN BREACH OF S.77 FOIA 2000 AND OF GIVING YOU CONSENT TO PASS THOSE DATES TO ME AS BEING THE DATES UPON WHICH HE:

(1) CREATED AND SAVED DESK NOTES 1.DOC,

(2) CREATED AND SAVED PAT ASS DN VER 2.DOC (IDENTICAL TO DESK NOTES 1.DOC, BUT WITH FOOTNOTE DATE "AUGUST 2007" ON EACH PAGE) AND

(3) ALTERED S.2.02(5) OF PAT ASS DN VER 3.DOC AND SAVED THE FILE AS PAT ASS DN VER 3.DOC.

MR. FLETCHER KNOWS THAT TO CHANGE SUCH A PRACTICE (WHICH HAS COST IMPLICATIONS) REQUIRES A BIT MORE THAN A DELETE, TYPE AND SAVE ON MRS. COOKE'S PART, SO HE IS PUSHING HIS LUCK BY THINKING HE CAN LIE HIS WAY OUT OF THIS ONE.

**LET'S JUST GET THE WORD DOCUMENT EXAMINED AND PUT EVERYONE OUT OF THEIR MISERY.**

IF MR. FLETCHER, MR.TWYMAN AND MRS. COOKE ARE SO SURE THAT THEY DID NOT CREATE A FICTITIOUS "STANDARD PRACTICE" ON 12-11-07, SO AS TO BE ABLE TO APOLOGISE FOR NOT ADHERING TO IT IN MY CASE, AND THEREAFTER FORGE THE VER 3 DESK NOTES TO REALISE THAT FICTITIOUS PRACTICE - **AND I SAY THEY DID**, THEY NOW HAVE EVERY REASON TO ENCOURAGE YOU TO EMAIL THE WORD DOCUMENTS TO ME AND A FEW FORENSIC EXPERTS WHO ARE WAITING TO RECEIVE THEM.

IF S.2.02(5) WAS ALTERED LATER THAN 16-08-07 .... WHY AM I SAYING IF? I SHALL REPHRASE THAT.

AS S.2.02(5) WAS ALTERED LATER THAN 16-08-07 MR. FLETCHER ET AL HAVE THEIR REASONS FOR OPPOSING DISCLOSURE.

AS WE ALL HAVE THE PDFS AND YOU ALL HAVE THE WORD DOCUMENTS, THERE CAN BE NO ARGUMENT OVER THE TEXT CONTENT, SO IF THE COMPTROLLER IS HOLDING OUT THAT HE WON'T GIVE CONSENT BECAUSE I WILL ALTER THE CODE, I AM MORE THAN HAPPY FOR YOU TO SEND IT TO GWENT HI-TECH CRIMES UNIT, CRANFIELD, AND ANYWHERE ELSE YOU SEE FIT TO

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SEND IT, BECAUSE ONE THING IS FOR CERTAIN:

IF ANYONE IS GOING TO ALTER ANY DOCUMENT IN AN UNLAWFUL MANNER, IT WILL BE THE COMPTROLLER - JUST LOOK AT HIS TRACK RECORD.

RATHER THAN APPLY TO THE COURTS TO GET A PRE-DISCOLOSURE ORDER AGAINST YOU FOR RELEASE OF THE ELECTRONIC WORD DOCUMENT, I WOULD BE BETTER OFF SEEKING AN ORDER AGAINST YOU TO **WITHDRAW THE FALSE DATES AND PROVIDE, BY FORENSIC EXAMINATION, THE TRUE DATES TO THE COURT.**

**I WOULD LIKE TO DISCUSS THIS VERY SIMPLE MATTER WITH YOU IMMEDIATELY – IT'S JUST A DATE, AFTER ALL.**

IF YOU WILL NOT ACT WITH URGENCY, THEN I WILL DO SO UNILATERALLY.

IT IS UNCLEAR TO ME AS TO WHAT MRS POOLE IS ACTUALLY DOING AND WHAT ARE THE POSSIBLE OUTCOMES.

I DO NOT SEE WHY I SHOULD WAIT TO FIND OUT.

IT IS NOT FOR ME TO LEAD YOU OR HER BY THE NOSE TO SORT THIS OUT, BUT NOW THAT I HAVE DONE SO, MAYBE YOU CAN TELL MRS POOLE THAT ALL THAT IS NEEDED HERE IS **THE TRUE DATE OF ALTERATION OF S.2.02(5) IN THE WORD DOCUMENT PAT ASS DN VER 3.DOC.**

IF, UPON FORENSIC INSPECTION OF THE WORD DOCUMENT, IT IS NOT 16-08-07 THEN YOU HAVE A S.77 ACTION ON YOUR HANDS.

IF THE ALTERATION DATE IS AFTER 29-10-07 (THE DATE UPON WHICH I COMPLAINED), THE COMPTROLLER IS IN VERY SERIOUS TROUBLE.

IF THE DATE IS MUCH LATER, AS I HAVE VERY GOOD REASON TO HOLD OUT (IT BEING A VERY COSTLY PRACTICE AND ONE WHICH THE COMPTROLLER REFUSED TO REVERSE IN 1999 AND WOULD NEED GOOD REASON TO REVERSE 8 YEARS LATER) IT WILL BE EVEN WORSE FOR HIM.

I AM OWED OVER £500,000 IN UNPAID ROYALTIES (INTEREST TAKES IT TO AROUND £3/4m) AND THE COMPTROLLER HAS BEEN HELL-BENT TO ENSURE THAT THE WELL-USED PRACTICE BY WHICH ASSET-STRIPPERS GOT A FALSELY-NAMED SHAM ONTO THE REGISTER ON 20-09-04 IS NOT EXPOSED. HE COULD HAVE PUT A STOP TO THIS WHEN I ASKED HIM TO – **BEFORE REGISTERING THE SHAM.**

MR. FLETCHER IS DONE FOR AND IS NOT WORTHY OF YOUR PROTECTION.

**YOU MUST ACT TO GET THE CORRECT DATES IMMEDIATELY.**

YOU CANNOT SHUT YOUR EYES FOR FEAR OF WHAT YOU MIGHT SEE.

**THE WORD DOCUMENT PAT ASS DN VER 3.DOC MUST BE INSPECTED IMMEDIATELY**

TIME IS OF THE ESSENCE.

THIS IS A VERY SERIOUS MATTER INDEED AND IT IS ONE WHICH CAN BE DETERMINED IN AN INSTANT, PROVIDED THE WORD DOCUMENTS ARE NOT DESTROYED BY FREAK HAPPENINGS AS OCCURRED AT IPO ON 18-06-08 OVER THEIR STAMP DUTY WEBPAGE JUST AS HMRC SOLICITORS WERE ABOUT TO DOWNLOAD IT.

THE EVIDENCE IS ALSO ON COMPUTERS AT IPO, BUT THE RISK OF DAMAGE TO THAT EVIDENCE IS ASSESSED AS BEING HIGH.

PLEASE PUT A HOLD ON THIS NONSENSE OF A REVIEW AND SIMPLY GET ME THE TRUE DATES BY EXAMINATION OF THE WORD DOCUMENTS.

**HAVE A REVIEW LATER, BY ALL MEANS, BUT IT IS ESSENTIAL THAT YOU GET THESE WORD DOCUMENTS TO A FORENSIC EXPERT BEFORE ANY HARM COMES TO THEM.**

## **SUMMARY**

**The Comptroller gave you three false dates for three word documents**

**He gave consent for you to give me information.**

**You passed on the three false dates on 22-06-09 without checking them yourself.**

**I want you to do what you should have done and check the revision dates within the Word documents.**

**If you don't have the capability, please get in touch with Cranfield University.**

**If you have consent to tell me when the Word documents were created, please give me the true dates, not the dates upon which the templates were made.**

**If you only have consent to give me dates which are quite clearly false and you are prohibited by the Comptroller from giving me the true dates, you must consider s.77 and take action against him for wilfully sending false information in May/June 2009 (you know the precise date).**

**Mrs. Cooke, Mr. Fletcher and Mr. Porter (for Mr. Twyman) know when they altered s.2.02(5) and know when they told staff about the change, and they most certainly knew when they answered Mr. Flack's questions after his visit (the questions he referred to in his email to me of 27-05-09) that Pat Ass DN Ver3.doc was not created on 16-08-07.**

**I just wanted you to get me a date for a document I already had.**

**It's not a lot to ask of an Information Commissioner, is it?**

Yours sincerely,

Andrew Hall.

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third parties would be likely to cause you distress. If you have an enquiry of this nature please provide a postal address to allow us to communicate with you in a more secure way. If you want us to respond by email you must realise that there can be no guarantee of privacy. Any email including its content may be monitored and used by the Information Commissioner's Office for reasons of security and for monitoring internal compliance with the office policy on staff use. Email monitoring or blocking software may also be used. Please be aware that you have a responsibility to ensure that any email you write or forward is within the bounds of the law. The Information Commissioner's Office cannot guarantee that this message or any attachment is virus free or has not been intercepted and amended. You should perform your own virus checks.

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<http://www.ico.gov.uk> or email: [mail@ico.gsi.gov.uk](mailto:mail@ico.gsi.gov.uk)

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
Tel: 01625 545 700 Fax: 01625 524 510

## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>  
**Cc:** <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 03 September 2009 10:27  
**Subject:** Police Investigation - Patent Office Desk Notes

Dear Mr. Graham and Mr. Entwisle,

I am about to file a claim in the High Court and have you down as obstructing me.

DI Watts from the Gwent Police tells me that he was told that he should wait to speak to Stephen Flack (on holiday until earlier this week) to get voluntary disclosure to the Police of the altered Word Document Pat Ass DN Ver3.doc which you would not question, in spite of the conflicting dates supplied by the Comptroller and his repeated denials of the existence of any earlier version or change in practice.

You know as well as I that David Clancy pulled Mr. Flack off the case long ago, and blocked release of the Word Documents.

You also know that Mr. Flack is **not** the person to be dealing with such a request from the Police.

The Gwent Police have therefore been delayed by you **for no reason other than to obstruct me**.

I have taken this up with the Lancashire Police.

As for Mr. Clancy's decision to block release of the very information I have been seeking all along - the date up which the Comptroller changed a very significant procedure to conform with his **proved-false** claims in his letter to me of 12-11-07 - your **Decision on Review** of his decision is **overdue** (and Mrs. Poole's absence is not an acceptable excuse, since she was fully aware in advance and left the matter unattended for several weeks).

Please issue your Decision on the release of the Word Documents to me **forthwith**

and provide me with the "reasonable and acceptable" explanations you claim to have received from the Comptroller as to:

(1) why I received evidence of a procedure on **27-05-09** which should have been sent to me in December 2007, and

(2) why I received on 25-07-08 and on 02-09-08 a document which was altered to show **quite the opposite procedure**, such altered procedure, however, being in keeping with the Comptroller's claims of 12-11-07 now proved to be **opposite** to the procedure announced to HMRC on 24-12-98, disapproved of by HMRC publicly in September 1999, and discussed with CIPA at the Patent Practice Meeting at the IPO on 24-01-01 with the effect of changing register entries as of 01-10-01 and operating as "standard procedure" until whatever date - certainly later than the date you gave me of 16-08-07 - is discovered to be the date of alteration.

The date of issue of Pat Ass DN Ver3.doc to administrative staff is another matter entirely and is one which will require the Comptroller to produce evidence thereof.

Note that such a costly change in procedure, so costly that it was worth defying HMRC for 8 years, doesn't change with the mere click of a mouse. You are looking at about 7,000 patents per annum affected - hundreds of millions of pounds worth of property, subject to the most perverse administrative and litigation-scuppering practices imaginable.

Jacob J warned of the consequences in 1997 but never imagined that the Comptroller was actively hiding, excluding and ignoring unstamped documents and registering invalid Forms and fake assignment documentation. Indeed, Jacob J stated that any person can see the documents on the public file! - not according to the complainants I have communicated with, and not according to the Desk Notes in your possession.

As the Information Commissioner, please ask yourself what the hell the Comptroller thinks he is playing at by hiding people's documents without telling them (Desk Notes s.4.02, para 4), and then warning staff at the end

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of s.4.02 (in later Desk Notes) that they may have difficulty keeping such documents confidential as a result of the FIOA 2000.

I received an email from a person this morning who is adamant that his document has been spirited away.

The Comptroller has the excel lists to enable me to find all such victims, but he claims not to have such lists (even though they are referred to in the Desk Notes - Booking In) and now claims my requests "vexatious".

I may well be distressed, furious and ready to nail all those who have tried to cover this up, but that does not make me vexatious.

I will shortly send you the Particulars of Claim, Index and Extracts from Exhibits so that you can see that this matter is now fully addressed and ready for the High Court.

A disclosure order for your release of the Word Documents, and/or proof of dates of alteration by independent forensic analysts, should not be necessary given that your withholding of the Word Documents cannot survive the public interest test.

You could save the public hundreds of thousands of pounds in court costs alone by calling time on the Comptroller and his perverse team **right now**, by doing what you should have done at the outset - **establish and disclose the date upon which s.2.02(5) was altered**.

As time is of the essence, I look forward to hearing from you by return.

Yours sincerely,

Andrew Hall.



**Andrew Hall**

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**From:** "Sally Anne Poole" <SallyAnne.Poole@ico.gsi.gov.uk>  
**To:** <andrew.hall2@btconnect.com>  
**Cc:** <simon\_hall@uk.ibm.com>  
**Sent:** 04 September 2009 15:58  
**Subject:** Ref FS 50206398

Dear Mr Hall

Further to Mr Entwisle's letter dated 1 September 2009 regarding a review of a decision relating to your request for electronic word documents under the Freedom of Information Act 2000. Mr Entwisle in his letter gave you details of how to appeal that decision. I have now also completed a review of the investigation undertaken by Mr Flack in relation to an alleged breach of Section 77 of the Freedom of information Act 2000. This section states as follows,

77 (1) Where –

(a) a request for information has been made to a public authority, and  
(b) under section 1 of this Act or section 7 of the Data Protection Act 1998, the applicant would have been entitled (subject to payment of any fee) to communication of any information in accordance with that section,  
any person to whom this subsection applies is guilty of an offence if he alters erases, destroys or conceals any record held by the public authority, with the intention of preventing the disclosure by that authority of all, or any part, of the information to the communication of which the applicant would have been entitled.

I am satisfied that Mr Flack conducted a thorough investigation into the alleged Section 77 offence and was unable to gather sufficient evidence to prove, beyond reasonable doubt, the intention of any member of the IPO to alter, erase, destroy or conceal desk notes requested by you in accordance with section 1 of the Freedom of Information Act 2000. As such, the investigation was closed and remains so.

Please take this letter as our final response. We will not review this case again.

If you remain dissatisfied with this result or you think we have not acted properly or fairly, you can take the matter to the Parliamentary and Health Service Ombudsman. Complaints to the Ombudsman must be made through your MP. For further information about the Ombudsman's service you visit their website ([www.ombudsman.org.uk](http://www.ombudsman.org.uk)) or call their Helpline on 0845 015 4033. However, if your complaint relates to the way in which we have interpreted the law then the Ombudsman cannot help you. If you want to challenge our interpretation of the law, you should consider seeking legal advice.

Yours sincerely

Mrs Sally-anne Poole  
Head of Enforcement & Investigations  
Information Commissioner's Office  
Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
Tel: 01625 545700  
[www.ico.gov.uk](http://www.ico.gov.uk)

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Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
Tel: 01625 545 700 Fax: 01625 524 510

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Sally Anne Poole" <SallyAnne.Poole@ico.gsi.gov.uk>; "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 08 September 2009 12:30  
**Subject:** Re: Ref FS 50206398

Dear Mr. Graham & Mr. Entwisle,

I had not received the letter dated 01-09-09.

As discussed on the telephone with Mrs. Struthers, it has just now been emailed to me.

I am delayed by this matter and should be with the Lancashire Police right now, but fortunately they are flexible and will wait until I have sent this email.

I am taking your letter with me, of course.

I am treating your handling of the inquiry as being complicit and I am pursuing matters through the Police rather than your own corrupt procedures.

However, without prejudice, I now take your letter of 01-09-09 at face value and inform you that whilst you have printed and sent me four copies of the Word Documents (with three false dates which I asked you to check on Review, but you have not), you have not sent me four electronic copies thereof.

You have **instead** sent me three pdf copies of three of the word documents (to strip them of the date information) and a pdf of a **different** word document to that which you hold and printed from (Ver 3).

**So, taking you at your word, I am entitled to electronic documents of all that you printed.**

Since you have **no pdf copy** of the word document Pat Ass DN Ver3.doc in your possession (you have a pdf copy **called** Pat Ass DN Ver3.pdf - created 02-09-08 - but it was not created from the Word Document in your possession), **you must send me the electronic document as you have it – in Word format, the only format in which it exists.**

You must not interfere with it or convert it. You can simply email it to me right away and without further ado. The Comptroller won't sue you if you do, but I will see you brought to justice if you do not.

I asked you to review matters - in particular the three false dates which you gave me on 22-06-09. **You have not done so.** This is not an error, is a criminal act of complicity - for you know the dates cannot be true.

I asked for the electronic versions of the four printed desks notes. You claim that the four pdfs meet the requirements of the Act. But they do not, for I have **no electronic version** of the **printed document** Pat Ass DN Ver 3.

**Please remedy this forthwith by emailing me the Word Document Pat Ass DN Ver 3.**

You know that the pdf and word document are not the same - it is how I discovered that you were lying about not having procured the Word Documents which you went to the IPO to recover (in order to get the date of alteration of Ver 3).

What were you investigating? It certainly wasn't what I asked you to investigate.

What have you been reviewing? Certainly not what I asked you to review.

**I look forward to receiving the Word Document Pat Ass DN Ver 3 from you by email within 24 hours in order to complete the electronic disclosure to match the printed documents.**

I am treating your conduct as complicit, and therefore criminal.

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If you need to do this through the Case Reception Team, I suggest that you clear disclosure instantly as time is of the essence.

However, this is not a matter of reviewing your decision, it is a matter of you overlooking the fact that you have not sent me the electronic version of the printed document Pat Ass DN Ver 3.

The Act does not provide for you to go out of your way to alter an electronic document which is already posted on your server ready to email.

Your interpretation of electronic, by the way, is bollocks. The way you spin it, a request for an electronic document could be satisfied by disclosure of a serect-coded binary/hexadecimal mush.

**A requested electronic document must be sent in a designated electronic format, designated by the person making the request. If it is not techincally difficult to provide the document in such a designated format, it must be disclosed in that format.**

You do not have Pat Ass DN Ver 3 (as printed) in any electronic format other than Microsoft Word.

Please do as I ask and send me that electronic document in its one and only format - Word - without interference, and right away.

Yours sincerely,

Andrew Hall.

--- Original Message -----

**From:** [Sally Anne Poole](#)  
**To:** [andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)  
**Cc:** [simon\\_hall@uk.ibm.com](mailto:simon_hall@uk.ibm.com)  
**Sent:** Friday, September 04, 2009 4:58 PM  
**Subject:** Ref FS 50206398

Dear Mr Hall

Further to Mr Entwisle's letter dated 1 September 2009 regarding a review of a decision relating to your request for electronic word documents under the Freedom of Information Act 2000. Mr Entwisle in his letter gave you details of how to appeal that decision. I have now also completed a review of the investigation undertaken by Mr Flack in relation to an alleged breach of Section 77 of the Freedom of information Act 2000. This section states as follows,

77 (1) Where –

(a) a request for information has been made to a public authority, and  
 (b) under section 1 of this Act or section 7 of the Data Protection Act 1998, the applicant would have been entitled (subject to payment of any fee) to communication of any information in accordance with that section,  
 any person to whom this subsection applies is guilty of an offence if he alters erases, destroys or conceals any record held by the public authority, with the intention of preventing the disclosure by that authority of all, or any part, of the information to the communication of which the applicant would have been entitled.

I am satisfied that Mr Flack conducted a thorough investigation into the alleged Section 77

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## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <casework@ico.gsi.gov.uk>; "Jackie Struthers" <Jackie.Struthers@ico.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 29 September 2009 21:02  
**Attach:** CRN RCC0263520 - ANDREW HALL.pdf  
**Subject:** Re: Copy of letter[Ref. RCC0263520]

Dear Mrs Powell,

The blatant covering up of evidence of fraud by Mr. Entwisle et al (misrepresenting my 19-07-09 request for information and misrepresenting what the ICO has sent to me) is on the verge of becoming the focus of the criminal investigation in its own right, now that the Deputy Chief Constable of the Gwent Police has been asked by the Police Authority to explain why the evidence you and the Comptroller are withholding has not been requested by the DI at Newport (where the Comptroller employs the best part of his 1200 employees and will not make for a pretty sight when the local Police do what they know they ought to do).

Everything is ready for the filing of my claim in the High Court and the evidence Mr. Entwisle is withholding will make a big difference as far as settling this matter before it is too late.

I wish to send in my complaint (attached), which is the back-stop, but will nevertheless pursue Mr. Entwisle by all parallel means in order to overcome his corrupt handling of my simple request for Information which exists only on one electronic format at the ICO. (Note that the pdf he palmed me off with is the same pdf I sent to the ICO on 23-02-09 and 04-02-09 and is **not** a conversion of the printed Word document Pat Ass DN ver3 which the ICO sent to me on 22-06-09, as he well knows. Nor is it a pdf representative of the Word document seen by Mr. Flack on the IPO computer on 20-05-09, as he well knows).

Mr. Entwisle has the choice of spinning this matter out (putting my complaint in "the queue"), only to be charged at the end of it, or to admit to fobbing me off with my own pdf in place of the actual Information I requested in its only electronic form.

Why should I wait months for some low-level employee to make the simple deduction that the pdf the ICO sent **back** to me on 27-05-09 and the printed word document sent to me by the ICO on 22-06-09 did not originate from the same Word Document as seen on the IPO computer by Mr. Flack on 20-05-09?

And why should I wait months for such a person to shy away from challenging Mr. Entwisle (not a good career move, in anyone's book) by determining that I did not ask the ICO on 19-07-09 for documents I already had, but rather asked for the true date of alteration of s.2.02(5) of the 01-08-07 Desk Notes and told him (in Exhibit 1) how to get it for me.

The Matter is all about a DATE. I never wanted anything more than proof of the date of alteration of s.2.02(5) of the 01-08-07 Desk Notes - and that was even **before** I approached the ICO on 23-02-09. It just happens that the only place where that information is held is in the Word Document on the IPO computers and **on the ICO's email server. There is no pdf conversion of the Word Document Pat Ass DN Ver 3.doc in the ICO's possession.**

There is no truth in or justification for what Mr. Entwisle claims with regard to my request. Furthermore, he knows full well that if the Comptroller altered the Desk Notes after I asked for them, he will be arrested.

Please tell me to what email address I can send my pdf (compilation on the Complaint Form and Exhibits in one pdf document, attached). Alternatively, please confirm by return that this email is sufficient to transmit my attached complaint to the correct destination at the ICO.

I have sent the ICO other documents in the past using your on-line system and they have not been processed.

I am copying in Mr. Entwisle so that he can see what awaits him if he does not put a stop to this ridiculous charade. The Police have sent me a long letter setting out what he and the Comptroller have claimed, and the consequences of the falsehoods therein are very serious. There is a limit to the number of people who are willing to risk their jobs to cover up this matter and I do not believe that the Deputy Chief Constable of the Gwent Police is willing to accept that Mr. Entwisle and the DI at Newport need take no interest in establishing when the Word Document was altered. The DI took Mr. Entwisle's claims hook, line and sinker, and relayed

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them to me instead of simply asking for the Word document and establishing the true date of alteration, as requested by the Lancashire Constabulary (a request ignored, I see).

Please remember that the Information Commissioner is on Notice to Preserve the Information. The Comptroller still has to prove that he issued the Desk Notes (and when) and thereby prove that he didn't alter them with the primary intention of deceiving me (and issue them thereafter); so destroying the evidence in your possession will not help him, it will merely fuel the fire.

**Please also tell me what is happening with my complaint filed in May 2009 regarding the Comptroller's accusation that my requests for information which exposes hundreds of millions of pounds in tax fraud are vexatious. That information serves to further show that I am a victim of standard procedure for the avoidance of questioning unstamped documents, and was not singled out for extraordinary treatment.**

Yours sincerely,

Andrew Hall.

cc. Simon Entwisle and Christopher Graham

----- Original Message -----

**From:** [casework@ico.gsi.gov.uk](mailto:casework@ico.gsi.gov.uk)  
**To:** [andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)  
**Sent:** Tuesday, September 08, 2009 10:06 AM  
**Subject:** Copy of letter[Ref. RCC0263520]

8th September 2009

**Case Reference Number RCC0263520**

Dear Mr Hall

Please find attached a copy of the letter sent to you by Mr Simon Entwisle on 1 September 2009. Whilst it is named as draft response letter – not sent I can assure you that it was sent to you on the dated specified.

Yours sincerely

Charlotte Powell  
Internal Compliance Manager

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The ICO's vision is a society where information rights and responsibilities are respected by all.

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Any email including its content may be monitored and used by the Information Commissioner's Office for reasons of security and for monitoring internal compliance with the office policy on staff

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <jane.dawson@ico.gsi.gov.uk>  
**Sent:** 13 October 2009 17:54  
**Attach:** p536 s109 cipa guide.PDF  
**Subject:** FOI request & NOTICE

Dear Mr. Graham,

**FOI REQUEST AND NOTICE (REMINDER) TO PRESERVE EVIDENCE REQUIRED FOR PROCEEDINGS**

My particulars of claim are now ready to file in the High Court and I am still shy of the Information I have requested.

It appears that your COO has been reviewing a request for a **document** and that my complaint in that respect will now be buried.

Given that I sent you an electronic document in February 2009 and again in March 2009 and told you that it had been stripped of the information I was seeking (the date upon which the Word document from which it was generated was altered at s.2.02(5)) it is a bit rich that you should send it back to me on 27-05-09 as being the information I requested.

I made it clear to you on 17-07-09 that the pdf which I sent to you and which you sent back to me is NOT an electronic copy of the Word Document Pat Ass DN Ver 3.doc which your investigators led me, and therefore the Police, to believe was only held by the IPO.

My request of the Comptroller in 2007 and 2008 was for a document, and thereafter for the date upon which the eventually disclosed document was altered and put into practice.

I made FOI to you and to the Comptroller and neither of you will give me the date.

This is blatant fraud on your part and I cite various decisions by the House of Lords in my Particulars to back this up.

As you are acting as though I have not asked you for date information in the Word Document, I will ask you one more time to give me the information that I seek.

Please send me the full properties of the Word Document Pat Ass DN Ver3.doc. This is the information concerning the creation, alteration, saving and printing of the Word Document in your possession - Pat Ass DN Ver3.doc, for which there is no corresponding pdf.

You do not have this document, or the requested information, in any electronic format other than Word.

The pdf of the same name is not created from the Word Document in your possession.

I would like you to send me the properties in electronic form and in printed form, without converting it into another electronic format.

To send the properties information in electronic form, you will need to email the only electronic file you possess in respect of the Word Document Pat Ass DN Ver 3.doc emailed to you by the IPO on or after 20-05-09.

By far the most convenient and efficient way for you to do this is to email me the Word document already on your server.

One way or another you are going to have to give up the information, so I require that you continue to keep the evidence secure. If you destroy it, your reason for doing so will be clear to the Courts and there will be more pressure on the Comptroller to prove that he issued Ver 3 to staff before I asked for the Desk Notes.

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Of course, if he did issue them to staff before I asked for them in November 2007, why did the person who altered them in respect of the very point we had been arguing in the High Court on 09-08-07 advise the Comptroller to claim to me on 12-11-07 that staff were instructed to inspect all document - knowing full well that they had just reversed that instruction?

**Please confirm by return that you have the information I seek.**

**Please confirm by return that you will keep it safe pending the issue of a disclosure order from the Court.**

**Please give me the information I seek of you.**

You have been helped tremendously by the Newport Police asking all but the one question the Lancashire Police put to them.

As a result of this, the matter is to return to the Lancashire Police and to focus on you and your cover-up exclusively.

The Gwent Police had the opportunity conduct a bona fide informal review of their own refusal to ask for the evidence, but this has served only to take them out of the investigative loop, which is clearly a necessary step.

You have a duty to look at all evidence and you have shut your eyes to the Word document - **the very evidence I asked you to recover from the IPO.**

I refer you and your Solicitors to the attachment for the House of Lords' rulings with regard to conduct which I claim you have replicated.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>; "Andrew Prior" <Andrew.Prior@TSOL.GSI.GOV.UK>; "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 10 November 2009 09:01  
**Attach:** law society email p296.pdf; part 36 offer 9-11-09.pdf  
**Subject:** PART 36 OFFER

**This email is sent also to the Information Commissioner, HMRC and the Attorney General as Notice of my intention to apply for Judicial Review in 21 days time. I shall be seeking declarations in respect of their actions and decisions. They are not in a position to reverse what they have done, and cannot challenge each other's decisions, or go behind them.**

Dear All,

Please find my letter attached.

It is a Part 36 Offer Letter addressed to the Comptroller, via his Solicitor Andrew Prior, and is of relevance to all recipients.

I have uncovered and suffered so much deceit since discovering the Stamp Duty liability on 13-07-07 of a document I later discovered in September 2008 had been spirited away from the Register of Patents by the Comptroller on 20-09-04 that I have had to postpone commencement of proceedings several times.

**Both the Comptroller and HMRC have received letters before Claim** and are therefore in no doubt as to why I am putting matters before the Courts.

**As for the Information Commissioner**, he too is expectant of legal action since his decision of 22-06-09 and his Final Decision on Review of that decision on 04-09-09 left unaddressed the matters of his concealment of the central evidence and his substitution of an electronic document which was not derived from the concealed electronic document (though it was claimed otherwise). It stands to reason that I should want the Administrative Court to declare whether the Comptroller disclosed his Desk Notes as at 01-08-07 or whether he breached s.77 FOIA 2000 and substituted altered Desk Notes so as to conceal falsehoods in his letter to me of 12-11-07 concerning his standard procedures. The evidence shows that the disclosed Desk Notes did not exist on 01-08-07 and that there was a substitution. The ICO's concealment of evidence from which a true decision could have been derived is a matter for the Police. I will be seeking Judicial Review of the Information Commissioner's decision that he was unable to discover sufficient evidence to determine that there had been a breach of s.77 FOIA 2000.

**As for the Attorney General**, she has repeatedly failed to pass on a final decision of HMRC, in the full knowledge of the urgency with which such a decision was required to be passed on, and in the full knowledge that HMRC's decision goes against the evidence of fraud by both the Comptroller and by those involved in the making of false applications. The Attorney General cannot challenge or go behind HMRC's decision and is interfering with the process by which HMRC's decision should be challenged.

The Information Commissioner and the Attorney General know what they should have done, and they know that they have not done what they should have done. The consequences of their actions are that they are to be subject to Judicial Review also.

Declarations are necessary to prevent repeat performances, and it is absolutely right that such matters should be put before the Administrative Court.

For the avoidance of doubt, the Part 36 Offer is not sent without prejudice save as to costs.

**I refer all recipients' Solicitors to the attached email from the Law Society. The Bar Standards Board, in consultation with the Chancellor of the High Court, has taken a view on how Counsel should approach the subject of Stamp Duty.**

If any recipient intends to challenge the sufficiency of my interest to apply for Judicial Review of how he or she has conducted his or her business and wants to challenge my right to apply for Judicial Review, I suggest that he or she makes his or her reasons for any such challenge known to me within 14 days in order that it may be

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addressed in the Statement of Grounds and Facts.

Draft documents from the pending application will be forwarded to you shortly.

I have complied with pre-action protocol and I await acknowledgement and response.

Yours sincerely,

Andrew Hall.

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <correspondenceunit@attorneygeneral.gsi.gov.uk>  
**Sent:** 15 April 2009 11:06  
**Subject:** Breach of s.17 Stamp Act 1891 by fraud

Dear Madam/Sir,

**FRAUD - STAMP ACT 1891**

I am an inventor of a successful radio hearing aid. I have been defrauded of my entitlement to the tune of over £500,000. Public Bodies have caused four and half years of otherwise avoidable dispute and litigation.

The Patent Office Registers have been falsified and I have been unlawfully obstructed in my attempts to bring the offenders to justice.

After four and a half years of prejudiced proceedings (the decision-maker now being exposed as the primary offender in the falsification of the Registers), I have discovered over the weekend that under the Finance Act 1999 (see below) the Attorney General has the right to bring a civil action in the High Court against a registrar who is liable to penalty under the Stamp Act 1891 by reason of fraud committed by the registrar and/or by a third party.

I am a victim of such a fraud committed both by the people making the application to change ownership of my intellectual property rights and by the registrar, who has an unlawful practice to avoid raising the issues of Stamp Duty and the lack of evidence of assignment (the Information Commissioner and I have full written proof of this), and so hid the mutilated unstamped document which was sent to hoodwink him in September 2004, and registered a fictitious assignment on the basis of Forms which were not duly signed and which bore a false applicant name not registered at Companies House.

On 29-10-08, HMRC confirmed that offences under s.17 Stamp Act 1891 had been committed and that the registrar in question is liable to penalty - but HMRC has colluded with the registrar in order to obstruct me (it turns out that HMRC knew that as of 28-03-00 the registrar was ignoring the Stamp Act 1891 with respect to all transactions affecting intellectual property rights, whether or not other chargeable property was involved in the transaction).

Whilst HMRC knew that transactions were being registered by the Comptroller-General of Patents, Designs & Trade Marks without ensuring that Stamp Duty had been paid where it was due, HMRC did not know that the Comptroller had been hiding unstamped documents since 1992 - main agreements which generally have large liabilities which the customer might decide not to pay.

Jacob J suspected that customers were sending short form assignments to hide main agreements which were the actual documents of transfer (and therefore chargeable with Stamp Duty) and I have proof that the Comptroller was instructing staff (in defiance of Jacob J's warning) to register short form assignments knowing full well that they were not the effective assignments and that under the Stamp Act 1891 and Rule 41(3) Trade Marks Rules (prior to unannounced deletion thereof on 01-10-08) he should have been calling for the main agreements to ensure that Stamp Duty had been paid.

I have **all the documentary evidence** to prove what I claim and I was about to sue HMRC, the Comptroller and the people who sent false applications to the Comptroller in September 2004.

Now I see that victims of such fraud are supposed to be assisted by HMRC and the Attorney General and that pledges have been issued to that end.

I should have benefitted from such justice, but HMRC chose to obstruct me instead.

I would like to benefit from such justice, but fear that such a course of justice does not exist when "the family" is involved (public bodies).

The Police have been sent packing several times, accepting the Comptroller's lies and ignoring the evidence which proves that he is lying.

I hope that the Attorney General is above all this and can act to rid the system of such devious people (even though the first defendant is the Comptroller) - or at least confirm that I, as a victim, have the right to bring a civil action in the High Court in respect of fraud which has given rise to the registrar's liability to penalty under the Stamp Act 1891.

**An urgent response is respectfully requested as to whether the Attorney General can bring such an action against the Comptroller if he is presented with full evidence of fraud of a standard capable of achieving summary judgement.**

My evidence not only shows what the Comptroller did, it shows how he did it and why he did it. It includes deceiving Parliament to change the Patents Rules in 1999 at the stated risk of registering fictitious assignments (which is what has happened here). It also shows that the people involved in making the applications knew that they had no assignment and that they were falsifying the Registers. HMRC has sat on my statement and evidence (core bundle) **and has not taken the action that its duty of care and management of Stamp Duty requires.**

HMRC has deceived me repeatedly over the past 19 months, trying to prevent me from applying for Adjudication of the unstamped document under s.12 Stamp Act 1891 by falsely claiming that applicants for Adjudication must pay the Duty up-front. HMRC relented (there is a penalty for not paying the duty within 30 days of issuing the Formal Notice of Decision on Adjudication) and spent three months pretending to undertake Adjudication (I desperately needed a Formal Notice of Decision on Adjudication for proceedings in which the document was being used in breach of s.14 Stamp Act 1891, and I chased HMRC repeatedly).

HMRC deceived me into believing that I received a Formal Notice on 05-02-08 and has since issued false and contradictory claims (at Director level) as to why I did not receive what I had asked for. They even blamed me (again by lying about what is required of the applicant for Adjudication). The latest claim, on review by a Director, is that HMRC was "*trying to help* [me]" by not giving me the Formal Notice of Decision on Adjudication I so clearly applied for and so clearly desperately sought. The penalty is not imposed on the applicant at all - it is not enforceable and is merely added to the duty payable if and when a person needs to get it Stamped. That person is the asset-stripping fraudster who incorporated a sham to claim ownership of my IPR whilst using other companies to exploit it to make a few million.

I have exposed that HMRC has been avoiding taking a formal position, as they knew what was going on and knew that if they brought an action, HMRC would be judged to have been complicit in the acts which defrauded HM Treasury of Stamp Duty, as it should have taken a stronger stand in its care and management of Stamp Duty, rather than issue the occasional sarcastic comment, as was the case in 1999.

HMRC has now gone behind my back to try to get information about me from the Comptroller in an attempt to undermine me at a meeting with senior officers on 16-02-09.

HMRC has lied in Freedom of Information responses in order to prevent me from seeing documents which I know exist (and they say they don't) and should be disclosed (I have since got them from the other party).

The Comptroller has altered documents requested under FoIA and a criminal investigation is under way under s.77 FOIA 2000 on grounds that I have been denied access to the actual documents issued to Assignments Staff on 15-06-05 and 01-08-07.

The Comptroller is represented by TSol. The Law Society has taken the view that any Solicitor who deceives a Court with respect to an unstamped document is in serious breach of its Code of Conduct. TSol will therefore think twice before deceiving the High Court for a second time, and the asset-stripper will find it impossible to get a Solicitor or Counsel to issue the same lies that were put before the High Court on 09-08-07 when I tried to force the Comptroller to take the Stamp Point at a forthcoming Hearing (which he was refusing, in advance, to do).

**I trust that I have provided sufficient information for you to simply tell me whether or not the Attorney General can use his right of action against a person such as the Comptroller, or whether the Comptroller is "family" and is therefore above the law created by the Finance Act 1999 - in which case I would like permission to bring just such a civil action for fraud in the High Court myself.**

**Please don't tell me to seek legal advice - I have been ruined by this and am a litigant in person. I simply want to know, from the Attorney General, whether the Attorney General will do what HMRC ought to have done under paragraph 13 s.114 Sch.17 FA 1999 (below).**



Yours sincerely,

Andrew Hall (see below)

Noyna Lodge, Manor Road, Colne, Lancashire, BB8 7AS 01282 864384 mobile 07532 384913. Wherever possible please send letters via email.

## **RIGHT OF ACTION FOR FRAUD IN THE HIGH COURT - STAMP DUTY**

### **Finance Act 1999**

*Section 114, Schedule 17*

*Penalty proceedings before the court*

**13** (1) *Where in the opinion of the Commissioners the liability of a person for a penalty arises by reason of his fraud or the fraud of another person, proceedings for the penalty may be brought—*

*(a) in the High Court, or*

*(b) in Scotland, in the Court of Session sitting as the Court of Exchequer.*

*(2) Proceedings under this paragraph in England and Wales shall be brought—*

*(a) by and in the name of the Commissioners as an authorised department for the purposes of the [1947 c. 44.] Crown Proceedings Act 1947, or*

*(b) in the name of the Attorney General.*

*Any such proceedings shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947.*

**Please also see your Pledges with respect to helping victims.**

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Jeffrey Care" <Jeffrey.Care@attorneygeneral.gsi.gov.uk>  
**Sent:** 16 April 2009 11:12  
**Subject:** Re: Breach of s.17 Stamp Act 1891 by fraud

Dear Mr. Care,

Thank you very much for confirming receipt of my email and for telling me that it is being considered.

I have an electronic statement with hyperlinks to evidence on my server which proves that all I claim is true.

HMRC should be bringing the action, irrespective of its complicit role, but if the Attorney General and/or I can bring the action there would be no risk of a counterclaim from the Comptroller in respect of that complicit role.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Jeffrey Care](#)  
**To:** [Andrew Hall](#)  
**Cc:** [Correspondence Unit](#)  
**Sent:** Thursday, April 16, 2009 10:07 AM  
**Subject:** RE: Breach of s.17 Stamp Act 1891 by fraud

[Dear Andrew](#)

[This is to confirm that your email has been received  
and is being considered.](#)

[Best Wishes](#)

[Jeffrey Care  
Correspondence Unit  
Attorney General's Office](#)

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**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 15 April 2009 12:07  
**To:** Correspondence Unit  
**Subject:** Breach of s.17 Stamp Act 1891 by fraud  
**Importance:** High

~~Dear Madam/Sir,~~

~~**FRAUD - STAMP ACT 1891**~~

~~I am an inventor of a successful radio hearing aid. I have been defrauded of my entitlement to the tune of over £500,000. Public Bodies have caused four and half years of otherwise avoidable dispute and litigation.~~

~~The Patent Office Registers have been falsified and I have been unlawfully obstructed in my attempts to bring the offenders to justice.~~

~~After four and a half years of prejudiced proceedings (the decision-maker now being exposed as the primary offender in the falsification of the Registers), I have discovered over the weekend that under the~~

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**Andrew Hall**

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**From:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**To:** <Andrew.Hall2@btconnect.com>  
**Sent:** 16 April 2009 15:08  
**Subject:** Fraud - Stamp Act 1891

Dear Mr Hall

Thank you for your email of 15 April which has been forwarded to me for reply.

At this stage I am not asking for all the documentary evidence that you have, but I'm afraid that the information set out in your email does not give me a terribly clear idea about what has happened in your case, and what it is you are alleging against whom. As you will appreciate I need to be clear about that before I can attempt to answer your question.

I should therefore be grateful if you would kindly provide me with as succinct as possible an account of your case, of the allegations that you are making, and the remedy that you are seeking.

Yours sincerely

Stephen Deutz

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Stephen Deutz  
 Attorney General's Office  
 20 Victoria Street  
 London  
 SW1H 0NF

T.: 020.7271 2502

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The Attorney General's Office is located at 20 Victoria Street, London SW1H 0NF

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**Sent:** 20 April 2009 15:32  
**Subject:** Re: Fraud - Stamp Act 1891

Dear Mr. Deutz,

I am working on my claim proper, but can outline the matter in general terms as follows:

The Comptroller-General of Patents Designs & Trade Marks is authorised and required under the Acts and Rules to maintain three Registers.

He records document, events and transactions on the Registers.

He has to check about 7,000 assignments pa and tried to turn this into a rubber stamping process in 1998 by lying to Parliament in order to procure a change to the Patents Rules, and by misleading HMRC.

I have the documentary evidence to prove this conclusively.

I have also exposed documentary evidence to show that the Comptroller has been instructing staff since 1992 to hide main agreements and full agreements in Not Open to Public Inspection pink jacket because such documents can have significant Stamp Duty liabilities. He is not authorised to hide the documents and warns staff that the FoIA could expose them.

The Comptroller has a statutory duty not to record, file or register any unstamped document or transaction effected by an unstamped document.

By hiding the unstamped documents which are sent to him as evidence of assignment, he continues with the registration process unlawfully and saves turning away paying customers who might otherwise decide not to register proprietorship.

When he hides a document, he deletes the words "and documents" from the default wording entered on the Register so that it appears to the world that he received only a Form and that the Form was signed by all the necessary parties.

The documents are most often sent because the Forms do not have the necessary signatures, so register entries which show no registered document are the prime targets for investigation.

The Comptroller hid an unstamped document relating to my IPR on 20-09-04 and registered an asset-stripper's sham as the owner.

Every detail of the applications and registrations is fraudulent.

HMRC's Solicitor stated that the Comptroller is in breach of the Stamp Act 1891 and is liable to penalty under s.17 Stamp Act 1891

I have this in writing.

As the penalty arises from fraud, the matter should be dealt with under para 13, s.114 sch17 Finance Act 1999.

There were procedures for instantly removing the sham from the registers when I complained on 24-09-04, and in fact the applications should not have been allowed, as there was a dispute at the time.

I was not aware of these procedures as they are internal and are not published. I got the information under the FoIA 2000. Nor was I aware of the hiding of the document - the significance only became clear when other evidence surfaced and the full picture emerged as to what had been going on.

I have letters showing that HMRC turned a blind eye since 28-03-00.

HMRC has deceived me repeatedly over the past 19 months in its attempts to avoid taking a formal position.

My efforts to get the unstamped document adjudicated under s.12 Stamp Act 1891 were obstructed by HMRC who claimed I must pay up-front and provide the original document (which I did not have). None of this was true.

The Adjudication was faked - I did not get a genuine Formal Notice of Decision on Adjudication.

HMRC has been lying to me for over a year about the action it is taking in respect of the offences.

All efforts are to stop me exposing the fraud and getting into court.

There is no dispute over the invalidity of the registers - hiding an unstamped document which is not an assignment anyway, and registering forms signed by a mere address for service and bearing only the one, invalid signature, makes these registrations utterly indefensible. Even the letter confirming registration was mutilated so as not to draw attention to the invalidity of the signature.

In 2007, before I had all my evidence, the Comptroller claimed that he had simply made some mistakes. He refused to correct the registers, claiming that he did not know what they would now say if he had not made the mistakes and had sent the document back to the asset-strippers who already owed me £120,000 if they had an assignment (which they did not).

(I should have been suing the legal owner for royalties, not the sham - but the Comptroller trapped me in proceedings against the sham and would not join the legal owner).

I pressed on and proved the Comptroller to be a fraudster.

I am seeking damages for breach of statutory duty. He pitched me against the wrong party for four years and perverted the course of justice.

It is my hope that you can help me get closure.

Yours sincerely,

Andrew Hall

----- Original Message -----

From: "Stephen Deutz" <[Stephen.Deutz@attorneygeneral.gsi.gov.uk](mailto:Stephen.Deutz@attorneygeneral.gsi.gov.uk)>

To: <[Andrew.Hall2@btconnect.com](mailto:Andrew.Hall2@btconnect.com)>

Sent: Thursday, April 16, 2009 4:08 PM

Subject: Fraud - Stamp Act 1891

Dear Mr Hall

Thank you for your email of 15 April which has been forwarded to me for reply.

At this stage I am not asking for all the documentary evidence that you have, but I'm afraid that the information set out in your email does not give me a terribly clear idea about what has happened in your case, and what it is you are alleging against whom. As you will appreciate I need to be clear about that before I can attempt to answer your question.

I should therefore be grateful if you would kindly provide me with as succinct as possible an account of your case, of the allegations that you are making, and the remedy that you are seeking.

Yours sincerely

Stephen Deutz

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Stephen Deutz  
Attorney General's Office  
20 Victoria Street  
London  
SW1H 0NF

T.: 020.7271 2502

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The Attorney General's Office is located at 20 Victoria Street, London SW1H 0NF

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**Andrew Hall**

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**From:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**To:** <Andrew.Hall2@btconnect.com>  
**Sent:** 30 April 2009 15:41  
**Subject:** Breach of section 17 Stamp Act 1891 by fraud

Dear Mr Hall

In your email of 15th April you say that on 29 October 2008, HMRC confirmed that offences under s.17 Stamp Act 1891 had been committed and that the registrar in question is liable to penalty and you ask whether "the Attorney General will do what HMRC ought to have done under paragraph 13 s.114 Sch.17 FA 1999 ..."

Paragraph 13(1) of Schedule 17 to the 1999 Finance Act provides that "Where in the opinion of the Commissioners the liability of a person for a penalty arises by reason of his fraud or the fraud of another persons, proceedings for the penalty may be brought in the High Court."

Paragraph 13(2) provides that such proceedings may be brought by and in the name of the Commissioners or in the name of the Attorney, but it is not possible for proceedings under this provision to be brought by anyone until the Commissioners have decided that the liability of the person concerned for a penalty arises by reason of his fraud or the fraud of another.

I therefore need to find out whether the Commissioners have considered this point in your case, and if they have, what their opinion was and the reasons for reaching it. So I would be grateful if you would kindly let me have the name and contact details of the person at HMRC who you have been dealing with so that I may explore this matter further.

I look forward to hearing from you.

Yours faithfully

Stephen

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Stephen Deutz  
 Attorney General's Office  
 20 Victoria Street  
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**EMAIL FROM ANDREW HALL TO THE ATTORNEY GENERAL'S OFFICE**  
**01-05-09**

Dear Mr. Deutz,

1. Many thanks for taking my calls, for discussing my problem and for your email of 30-04-09.
2. Here is the link to the letter which declares that the Comptroller has breached the Stamp Act 1891 and that he is liable to penalty.
3. [http://www.theinventivesteps.co.uk/hmrc\\_penalty.htm](http://www.theinventivesteps.co.uk/hmrc_penalty.htm)
4. I provide the names of those responsible at HMRC later below.
5. Senior employees at HMRC have perverted the course of justice by trying to stop me from exposing the Comptroller's widespread fraud.
6. They have breached their statutory duties under s.12 Stamp Act 1891 and have repeatedly deceived me with respect to what they were doing about the Comptroller's breaches.
7. HMRC is also in breach of s.77 Freedom of Information Act 2000 - denying the existence of documents which exist (because I now have them from another source), and withholding documents which should be made public upon demand but which they say they neither admit nor deny exist.
8. In short, HMRC knew in March 2000 that the Comptroller was going to breach the Stamp Act 1891 in respect of transactions effected on or after 28-03-00 and stated in a letter at the time that the Comptroller would have a better idea than HMRC as to how many chargeable transactions were likely to arise.
9. HMRC has been protecting the Comptroller and obstructing me ever since I took the Comptroller to the High Court on 09-08-07 for refusing, in advance, to allow me to raise a Stamp Point at an impending hearing in proceedings at the Patent Office.
10. There is no escaping the documentary evidence of fraud - HMRC has been in possession of such evidence for well over a year. I provide a link to the evidence later in this email.
11. The bottom line here is that the application for registration of change of proprietorship of my company's patent consisted of a Patents Form 21/77 signed by a mere practitioner (and not by the persons required under the Act and Rules), and a mutilated unstamped sale agreement which affected various types of property and was chargeable with Stamp Duty (as a settlement, not as an assignment - for it was not an assignment).
12. A practitioner, instructed by the owner of the sham applicant, sent the mutilated document as purported evidence of assignment because my company had not signed the Form 21/77. It was a statutory requirement at the time that accompanying documentary evidence of assignment be registered together with the Form if the Form has not been signed by the parties in accordance with the requirements set out on the statutory Form.

13. Furthermore, if a person sends a registrable document for registration, the Comptroller is under a statutory duty to register it - he does not have discretion to hide it and register only the Form 21/77.
14. It should be noted that practitioners almost always send a copy of the purported assignment for registration together with the Forms, whether the Forms are signed by all necessary parties or not. Very few Forms are signed in accordance with the true requirements (the Comptroller has been citing false requirements in order to defend his registrations and hide his fraud), so documentary evidence has to be registered.
15. Furthermore, if a document is surplus to the meeting of the statutory requirements for evidence of assignment and evidence of the payment of Stamp Duty, this does not mean that the Comptroller can hide and exclude the document from the Register (as is otherwise instructed in his secret Desk Notes now exposed) – the applicant will have sent it for safe-keeping and registration and if it is prima facie registrable, it must be registered.
16. However, it is highly unlikely than an applicant (and a falsely-named applicant at that) would send a mutilated document (bearing the right signatures but the wrong transaction) which he knows is not an assignment and knows would be chargeable with Stamp Duty were it to be an assignment.
17. In any event, a Form bearing only one signature is not registrable on its own unless the Stamp Duty declaration is deleted. And the signature must be that of the assignor himself – since in this case the owner of the patent, Sense-Sonic Ltd, did not have an Agent, as the Comptroller well knew from the lack of a registered Form 51/77 (Appointment of Agent).
18. In this case, the application was wholly defective - a falsely-named applicant, a mutilated document which was not an assignment but was chargeable with Stamp Duty for other reasons, and the solitary signature of a person not authorised to sign the Form 21/77.
19. Most importantly, when one looks at the Register for the patent GB2267412 one sees no registration of the document. Only the Form 21/77 has been registered.
20. Patents Register Administration Desk Notes instructed staff to remove such documents (main agreements) from applications as they could be chargeable with Stamp Duty, but to carry on with registration.
21. Such instructions are fraudulent. And this registration was clearly fraudulent.
22. The liability to penalty under s.17 Stamp Act 1891 has not therefore arisen from the offence of registering a transaction effected by an unstamped document (the Comptroller has registered a fictitious assignment and has excluded an unstamped document which if duly Stamped would prove that no assignment had taken place – and if left unstamped cannot be used in evidence even as a pretence of an assignment).
23. The liability to penalty has arisen from the offence of putting an application comprising an unstamped document on a record (in-house record and file) so as not to put it on the Register and from recording on the Register (on 13-09-04) receipt of an application comprising an unstamped document. (I contend that the Comptroller

should reject unstamped documents before registered receipt of applications containing them – but he registers receipt regardless).

24. No other applicant for registration had his/her accompanying documentary evidence excluded from registration together with the Patents Form 21/77 that week (of 20-09-04) - their documents were recorded on the Register using the automatically entered wording "*Form 21/77 and documents filed on ...* (patent number).." and they received standard confirmatory letters upon registration.
25. But in the case of GB2267412 not only were the words "*and documents*" deleted from the default register entry (a wilful act which could not be made in error), the standard confirmatory letter was also mutilated by the Assignments Officer, for the following sinister reason:
26. I mentioned (above) that the practitioner was not authorised to sign the Form 21/77 as he was not a registered Agent for Sense-Sonic Ltd nor for the applicant. The standard confirmatory letter alerts practitioners to the need to take further action if they believe that they are more than a mere address for service (i.e. that they believe themselves to be Agent for the applicant as entered at Box 6 on the Form 21/77). To be an Agent, and provide a signature in place of an assignor or assignee who was not the original applicant for patent, a Patents Form 51/77 must be registered as evidence of appointment – the standard confirmatory letter makes it clear that claiming to be an Agent in Box 6 of a Form 21/77 does not make one an agent.
27. To defend his fraudulent registration, the Comptroller needed to misrepresent the solitary, invalid signature at Box 7 of the Patents Form 21/77 as being sufficient evidence for registration without accompanying documentary evidence, having hidden the defective evidence, so he did not want the signature to be subsequently validated as being that of an Agent for the applicant.
28. Had the standard letter gone out (unmutilated), the practitioner might have responded with a Form 51/77 and made it even more obvious (as if it was not already so) that he had not signed the Form on behalf of "the assignor".
29. In any event, if the Stamp Duty declaration on the Form 21/77 is not deleted, a signature of the assignee is required to confirm that Stamp Duty has been paid. This is confirmed in the documentary evidence linked below (in particular in Patents Directorate Instruction 99/3).
30. If the declaration is signed, the Comptroller told HMRC (on 24-12-1998) and the world (on 27-01-1999) that this means that Stamp Duty has been paid. This explains why HMRC stated in a publication in September 1999 that it had asked the Comptroller not to accept a signed declaration without checking the document for a Stamp.
31. All that said, it was not only the Comptroller who falsified the Register - the owner of the falsely-named sham (registered by the Comptroller on 20-09-04) was trying to avoid paying me royalties and did this by not executing an assignment (leaving legal ownership of the IPR with the ousted registered proprietor Sense-Sonic Ltd - which I have saved from dissolution and now control as a dormant company in order to preserve a right of action).
32. Mr. Brassington, an asset-stripper of over forty companies, set up the fraud. He lied to HMRC, the High Court and the Comptroller about what his original Solicitors had told him with regard to Stamp Duty - he claimed that they advised him that a debt

which he claims he bought from Sense-Sonic Ltd was a capital loan and was therefore exempt from Stamp Duty. Not only was the claim of a capital loan utterly false, his Solicitors (it was later disclosed) had advised him and two potential investors that Ad Valorem Stamp Duty would be chargeable at 3% on the assignment of the debt. (I expect this to be dealt with as contempt of court when Brassington faces criminal proceedings for falsification of the register under s.109 Patents Act 1977.

33. HMRC can be in no doubt whatsoever that this is a fraud on both sides of the Patent Office counter and I have repeatedly told HMRC that they should have referred the matter to the Police (I was unaware of the right of action under FA1999).
34. HMRC has been complicit and has colluded with the Comptroller in an attempt to stop me exposing not only the fraud, but HMRC's long-standing knowledge that breaches were occurring.
35. I intend to sue HMRC for breach of statutory duty (faking an Adjudication of the unstamped document and lying about why and how they deceived me) and I am calling upon the Information Commissioner to start a criminal investigation under s.77 FoIA 2000 with respect to HMRC's unlawful responses under FoIA.
36. Next week, the Comptroller, his senior legal advisor, his registers manager and his assignments officer (who made the fraudulent registration) will be individually interviewed by the Information Commissioner's Investigators over the matter of altering a document which they had repeatedly withheld in breach of FoIA 2000 on account of its damaging content. The Comptroller and his registers manager refuse to hand over the original electronic file of Patents Register Administration Desk Notes as they stood on the day of creation (01-08-07). The version they eventually disclosed was created on 02-09-08, especially for me.
37. I have uncovered and presented conclusive evidence of fraud to HMRC, and HMRC has tried to bury this matter.
38. The responsible people at HMRC are Ms. Yasmin Ali (Senior Stamp Duty Technical Officer), Mr. Mark De-Brunner (Business Director, Excise, Stamps & Money Business) and Mr. Paul Kreiling (Legal Officer). Mr. Nick John, (Deputy Director, Customer Liaison) had the job of trying to undermine my complaints against HMRC by rewording them and conducting a bogus complaints procedure on the basis of his misrepresentation of my complaints. He ignored my repeated objections to carrying out such a bogus investigation of a complaint which was not how I had made it at all.
39. I rightly complained of corruption at HMRC and insisted that HMRC cannot deal with such complaints itself. I repeatedly told HMRC that this is fraud and that the Police should be called in.
40. I now discover that they had a right of action all along - and one which could get me compensation (as a victim of fraud) under the RC Prosecutors' Pledge.
41. I contend that HMRC has perverted the course of justice and has worked only towards covering up the fraud and not towards just outcome.
42. Clearly, under the Prosecutors' Pledge, as a victim, I was entitled to know what HMRC was doing. For a year they have spun me along with lies about their decision-making efforts.

43. When I get HMRC into the High Court, they will have to disclose all internal documents to show how they have dealt with my case since 13-07-07 and in particular what they did upon receipt of my formal statement of claim of fraud and electronic evidence bundle on 05-11-08 (a link to which I provide below).
44. I am considering writing to the Right Honourable Stephen Timms MP (Financial Secretary and Treasury Minister responsible for HMRC) with a view to asking HM Treasury to bring the action in the Attorney General's name, if I cannot do so myself.
45. You can see the statement and evidence I sent HMRC on 05-11-08 at [http://www.theinventivesteps.co.uk/hmrc\\_05-11-08.htm](http://www.theinventivesteps.co.uk/hmrc_05-11-08.htm)
46. It is my belief that HMRC will try to pervert the course of justice when you contact them and claim that they are uncertain.
47. I downloaded 5,900 patent registers over the Christmas period in order to identify to HMRC that there were hundreds of millions of pounds in unpaid Stamp Duty up for grabs and that all they had to do was use s.16 Stamp Act 1891 to gain access to the patent files which I could identify, and apply for the registrations to be struck off unless Stamp Duty was paid by the registered proprietors.
48. Ms. Ali pretended to be interested, but she was hell-bent on burying the matter and delaying me such that I might never be able to expose the fraud and HMRC complicit stance to the courts.
49. I hope that this information and the linked statement and evidence enables the Attorney General to force HMRC to declare whether or not in its opinion the penalty arises from fraud by the Comptroller, fraud by the applicant team, or both.
50. In the face of a non-standard register entry, a non-standard confirmatory letter, a wholly defective Form 21/77, a mutilated unstamped document which is not an assignment, and Desk Notes instructions to Staff to hide such documents because they might be chargeable with Stamp Duty, I fail to see how HMRC can claim to you that there is insufficient evidence of fraud to put the matter before the High Court so that a Judge can decide whether or not a fraud has given rise to the liability to penalty under s.17 Stamp Act 1891.
51. There really is no doubt that HMRC had written off the Stamp Duty which was due in respect of transactions effected between 28-03-00 and 31-11-03 (27,000 registrations, and number of which could have potential Stamp Duty liabilities) and did not want the breaches to be exposed.
52. HMRC's legal officer's (Mr. Kreiling's) contact with the Comptroller has been for the purposes of getting information about me, to undermine my claims against HMRC, and not for the purposes of dealing with the Comptroller's offences (other than burying them).
53. Please do not hesitate to contact me if you have any difficulties with the statement and evidence.

Yours sincerely,

Andrew Hall.



**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**Sent:** 15 May 2009 21:07  
**Subject:** Re: HMRC & Patent Office FA1999

Dear Mr. Deutz,

Thank you for your email.

I had a long chat with Nick Sheppard this afternoon. He says he has spoken to you.

Mr. Sheppard wants 45 days to consider my letters which I sent one month ago. His wanted his 45 days to start from 29-04-09 and has not done anything yet.

He is instructed only to deal with my claim that HMRC has breached its statutory duty under s.12 Stamp Act 1891 and has obstructed me in my efforts to expose the Comptroller's breaches of the Stamp Act and his fraudulent practices.

He is not dealing with the matter in respect of which I contacted you.

He tells me that others make the decisions, so as far as procuring the answer to the question "does HMRC suspect that the penalties under s.17 Stamp Act 1891 arise from fraud" I believe that you should be talking to Mark De Brunner and Ms. Ali.

I have referred Mr. Sheppard to my letter to HMRC of 05-11-07 and the documentary evidence attached thereto (I sent you a copy recently).

I have informed him that the evidence leaves no doubt as to the reason why the Comptroller excluded the unstamped sale agreement from the Register on 20-09-04 and that he should start his reading with my letter.

I have explained to him that HMRC's obstructive conduct over the past 20 months and their denial of letters between themselves and the Comptroller which exist and which are now in my possession it is unlikely that HMRC would dare to bring an action against the Comptroller for fear that he will throw mud back (not that it will excuse the fraud).

Furthermore, it seems that the only contact between HMRC and the Comptroller in recent months has been for the purposes of obstructing me and not for the purposes of dealing with the extensive fraud.

You will no doubt appreciate the problem I have: the Comptroller would not take action against the asset-strippers who made false applications, because his unlawful practices got their sham onto the Registers, and HMRC will not take action against the Comptroller because they knew that he was registering transactions without ensuring that Stamp Duty had been paid.

Falsification of the register is a criminal offence and I had hoped that

HMRC would be a supportive witness - but far from it.

I hope that you can get HMRC to commit to stating whether they are on-side with the Comptroller or in agreement with me that his instructions to staff and their following of those instructions in my case are indicative of fraud. If they have no answer, it begs the question as to what they have been doing for the past 20 months since I first took the Comptroller to Court.

HMRC have had evidence of the fraudulent instructions for near on a year and have had my statement and full supporting evidence since 05-11-07.

HMRC declared that the Comptroller was in breach of the Stamp Act in February 2007 and pretended for nine months to be deciding about fining him before writing to me on 29-10-08 to say that they were now going to decide the matter of penalties.

And here we are in May 2009.

I hope that you are able to draw something out of them.

Yours sincerely,

Andrew Hall.

----- Original Message -----

From: "Stephen Deutz" <[Stephen.Deutz@attorneygeneral.gsi.gov.uk](mailto:Stephen.Deutz@attorneygeneral.gsi.gov.uk)>

To: <[Andrew.Hall2@btconnect.com](mailto:Andrew.Hall2@btconnect.com)>

Sent: Friday, May 15, 2009 6:08 PM

Dear Mr Hall

When we spoke yesterday I promised that I would get back to you today.

Unfortunately I am not yet able to answer your question but will be in a position to do so early next week.

Yours

Stephen

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Stephen Deutz  
Attorney General's Office  
20 Victoria Street  
London  
SW1H 0NF

T.: 020.7271 2502

**Andrew Hall**

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**From:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**To:** <Andrew.Hall2@btconnect.com>  
**Sent:** 15 May 2009 17:08

Dear Mr Hall

When we spoke yesterday I promised that I would get back to you today.

Unfortunately I am not yet able to answer your question but will be in a position to do so early next week.

Yours

Stephen

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Stephen Deutz  
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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**Sent:** 31 July 2009 16:14  
**Subject:** Re: HMRC Fraud

Dear Mr. Deutz,

Would you please be so kind as to drop me a line with regard to what steps you think HMRC has actually taken in the matter of the Comptroller of Patents' fraudulent registration of transactions?

It is my view that HMRC are doing nothing.

They may claim that they are awaiting a civil claim against them from me, but as I have accused them of being complicit and of perverting the course of justice, they can expect to hear from the Police first.

This matter is now well advanced with the Police (I have had over 24hrs of interviews and even today I have record of the involvement of a DI, and have been in communications throughout the day with a DS, DC and PC).

All evidence has been booked in by Lancashire Police and submitted with their statement to Gwent Police for action.

The Information Commissioner's efforts to protect the Comptroller have been exposed and the Police are dealing with that matter too.

HMRC has no intention of pursuing the Comptroller, having turned a blind eye to the Comptroller's published statement of 24-03-00 that he would not ensure that Stamp Duty had been paid on chargeable documents executed on or after 28-03-00.

Between them, they have wilfully caused immense damage.

As HMRC has a prosecutor's pledge to ensure that victims of fraud are kept informed, it is clear that they are doing absolutely nothing.

They are, however, complicit and are perverting the course of justice.

I am therefore looking to the Police to deal with the Comptroller and HMRC.

Would you please ask HMRC why you have not received a response to your questions and why it has not been possible to take any steps at all with regard to bringing an action for fraud in the Attorney Generals' name?

Yours sincerely,

Andrew Hall

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <correspondenceunit@attorneygeneral.gsi.gov.uk>  
**Cc:** <foi@attorneygeneral.gsi.gov.uk>  
**Sent:** 26 October 2009 15:27  
**Attach:** FOI REQUEST & COMPLAINT TO AG 26-10-09.pdf  
**Subject:** Re: FAO The Attorney General, a personal request for Information under FOIA 2000

Please find my letter attached.

As it is not every day that the Attorney General receives a responsive statement from HM Revenue & Customs on a matter of a billion pound fraud, knowing that statement to be false, or having good reason to suspect that statement to be false (were eyes not closed to the evidence), I would like the Attorney General, as guardian of the rule of law and of the public interest, to read the attached FOI request - particularly as it is a request of her for information relating to her own recent instructions to her employee to question the sincerity of HMRC's denial of evidence of fraud in the matter of the Comptroller-General of Patents, Designs & Trade Marks' instructions to staff to hide unstamped documents and register transactions in breach of s.14 Stamp Act 1891.

I should point out that an altered set of the instructions themselves has been concealed by the Information Commissioner and that the matter of his concealment thereof (perverting the course of justice and wasting Police time) is subject to criminal investigation.

Andrew Hall.

Noyna Lodge  
Manor Road  
COLNE  
Lancashire  
BB8 7AS

26 October 2009

The Attorney General  
Attorney General's Office  
20 Victoria Street  
London  
SW1H 0NF

Dear Baroness Scotland,

**FREEDOM OF INFORMATION ACT 2000**

I am entitled to information held by the you, the Attorney General, in respect of which your Solicitor Mr. Stephen Deutz says he has been tardy.

The main Information is contained in a letter from HM Revenue & Customs to Mr. Deutz and was received by Mr. Deutz earlier this year (around July 2009) in response to his request/s of HMRC for an opinion as to whether a notice of penalty under the Stamp Act 1891 has arisen by reason of fraud.

I gather from telephone conversations with Mr. Deutz going back to April 2009 that HMRC has told you that they do not consider that fraud gave rise to the liability to penalty.

The alternative is a liability to penalty by reason of breach of the Stamp Act 1891 by unintentional means.

I have produced evidence showing **intent** and **defiance** of s.14 Stamp Act 1891 by the person who is liable to penalty - the Comptroller of Patents, Designs & Trade Marks.

I have produced evidence of contempt of Court by the person who procured registration at the Patent Office in September 2004 in breach of the Stamp Act 1891 and using fraudulently mutilated documents.

I contend that tardiness has nothing to do with your spinning out of this matter, but rather that there is a reluctance on the part of the Attorney General's Office to formally acknowledge that you have received a formal opinion from HM Revenue & Customs **which the documentary evidence clearly shows to be false.**



Your name may be used to bring proceedings under s.114 FA1999 in the event that, in the opinion of HMRC, a penalty under s.17 Stamp Act 1891 has arisen by reason of fraud.

I have provided both HMRC and you with clear statements, which are supported with evidence, proving fraud and proving HMRC's knowledge of the existence of what is in fact a wide-spread and long-running fraud.

I have written to you several times since 15-04-09 to that end and I have received numerous broken promises from Mr. Deutz with regard to receiving an imminent, definitive and formal response.

Mr. Deutz's excuses for not writing to me thus far to decline my requests on grounds of the (false) response you have long ago received from HMRC - such as having other things to do - will not stand up to scrutiny.

The House of Lords have ruled in matters of deliberately ignoring one's suspicions that a statement may be false, and of closing one's eyes in order to avoid seeing what one suspects might be false, and I contend that your administration of my request presents such actions and suspicions.

Mr. Deutz is aware that the Comptroller of the Patent Office has been instructing staff to hide unstamped dutiable documents and to register transactions in breach of the Stamp Act 1891.

Mr. Deutz is aware that HMRC have been aware of the Comptroller's unlawful practices for many years and are therefore presented with a conflict of interests when it comes to declaring an opinion that what the Comptroller has done is fraudulent.

Mr. Deutz is aware that I allege that the Comptroller has caused me significant loss by unlawful means and that I am suing the Comptroller in the High Court for breach of statutory duty by positive wrongdoing.

HM Revenue & Customs, who should be on my side, have been in possession of the evidence of the Comptroller's unlawful instructions (to hide unstamped documents) for over a year and have denied the existence of certain documents in breach of s.77 Freedom of Information Act 2000.

I now have those certain documents. They show that, as of 23-03-00, HMRC's Assistant Director was aware that the Comptroller was going to register transactions in breach of s.14 Stamp Act 1891 - and show that HMRC let him (Comptroller) get away with publishing on 24-03-00 a change in published practice in order to prevent a person's failure to pay Stamp Duty from standing in the way of his getting up to £6,000 from a new customer in annual registration renewal fees (by unlawful means).

I contend that you know how serious a matter this is.

I contend that you know that when I prove in the High Court that HMRC was fully aware of the fraud **and lied to you in the letter to which this FOI requests relates**, your acceptance of HMRC's statement – in the face of evidence capable of proving that statement to be false - will have further serious consequences.

I contend that Mr. Deutz has **avoided** taking the many-times promised step of writing to me to confirm that HMRC has written to you long ago to claim that its Directors do not consider that a fraud has taken place.

And I contend that you and Mr. Deutz have good reason to suspect, and indeed to know, that the statement in HMRC's letter is false, and that this is why Mr. Deutz has avoided committing himself, you and HMRC to that statement and enabling me to move forward on the basis of your response.

I contend that as Mr. Deutz claimed that you have no power to challenge HMRC's statement, you had a duty to inform me of that statement at the earliest possible opportunity so that I might challenge it, get HMRC to correct the statement and return to you with a request that you consider lending your name to proceedings or providing a clear reason in the alternative.

The unlawful instructions to Patent Office staff are at the centre of a Police investigation into the perversion of the course of justice by the Information Commissioner, who discovered, but then concealed, the evidence of fraudulent substitution of altered instructions from his own investigation under s.77 FOIA.

With such corruption exposed, my FOI request of you will not go down the usual route if you refuse to give me the Information - the matter will go straight to the Police on account of the corruption at the ICO already evidenced in Police files.

#### **UNDER THE FREEDOM OF INFORMATION ACT 2000:**

1) I ask you to send me all information upon which Mr. Deutz made the preliminary (or indeed final) decision that the matter of my request of April 2009 cannot be met.

2) I request that you send me copies of Mr. Deutz's correspondence with HMRC (between 15-04-09 and 31-10-09) for the purpose of establishing HMRC's opinion as to whether a fraud has taken place.

3) I request that you send me copies of HMRC's responses to Mr. Deutz's communications (between 15-04-09 and 31-10-09), in particular those containing the Information upon which Mr. Deutz determined that he should write to me to tell me that you cannot consider lending your name to proceedings.

4) I request that you tell me what Information you, personally, have now instructed Mr. Deutz to further request of HMRC.

5) I request that you tell me what relevance the sought-after responses to your further request for Information from HMRC (now to be made to HMRC via Mr. Deutz) could have to my original request of April 2009 and to your view that there is nothing you can do to assist me in respect of §114 Finance Act 1999.

6) I request that you tell me whether or not the purpose of your recent instruction to Mr. Deutz is to give HMRC the opportunity to (1) reinforce its Directors' opinion or (2) change its Directors' opinion.

7) I request that you tell me why you, as Attorney General, have decided not to report to me HMRC's opinion, but rather to continue to withhold it from me pending some further inquiry, the purpose of which Mr. Deutz refuses to clarify.

8) I request that you tell me why you, as Attorney General, have decided that Mr. Deutz should re-open the matter and contact HMRC after Mr. Deutz has stated that you cannot challenge HMRC's stated opinion.

I contend that further contact between Mr. Deutz and HMRC can only be **either** for the purpose of further delaying me in getting a formal statement from you which you have reason to suspect to be false, **or** for the purposes of giving HMRC's Directors an opportunity to withdraw the false statement and admit that they have a conflict of interests on account of the Draft Notice dated 23-03-00 which they approved for publication by the Comptroller on 24-03-00.

Please acknowledge receipt of my request for Information and deal with it within 20 days.

Please provide the Information in both printed and electronic form, without conversion from one electronic form to another.

Please note that this FOI Request is a backstop, and that I reserve the right to deal with the conduct which has given rise to this request as perversion of the course of justice and to report it to the Police.

The Law Society has considered what has happened to me in the Courts and has issued a view on the matter of Solicitors' conduct with regard to this Stamp Duty issue. Such falsehood as has arisen from communications between your Solicitor and HMRC's Solicitor will not be tolerated by the Law Society.

Yours faithfully,

Andrew Hall

Noyna Lodge  
Manor Road  
COLNE  
Lancashire  
BB8 7AS

27 October 2009

Mr. T. Strevens  
Attorney General's Office  
20 Victoria Street  
London  
SW1H 0NF

Dear Mr. Strevens,

**FREEDOM OF INFORMATION ACT 2000**

Thank you for confirming receipt of my FOI request of 26-10-09.

I attach, at Annex1 hereto, a copy of an email from Stephen Deutz to me dated 30-04-09 in which he stated the following: *"I therefore need to find out whether the Commissioners have considered this point in your case, and if they have, what their opinion was and the reasons for reaching it."*

For the purposes of clarity, and with Mr. Deutz's email in mind, I wish it to be known by you that my request for Information should result in the Attorney General telling me:

**(9) whether the Commissioners** (HM Revenue & Customs) **have considered whether or not the liability to penalty referred to in their letter to me of 29-10-08 arose by reason of fraud** (excluding/hiding an unstamped document from the registration process by unlawful instruction of the Comptroller of Patents) **or by innocent error** (a one-off mistake made contrary to instruction of the Comptroller), **and** if they have,

**(10) what their opinion was, and**

**(11) the reasons for reaching it.**

I should point out that on 20-05-09 the Information Commissioner's Investigators discovered Patent Office instructions dated 01-08-07 telling Patent Office staff to **ignore** documentary evidence of change of ownership of patents, whereas I had been sent instructions under the FOIA dated 01-08-07 telling staff to **inspect** all documents - i.e. altered instructions. Needless to say, the date of alteration should have been central to a §77 FOI investigation.

However, I should also point out that the IC's Investigators concealed the evidence - but I exposed the concealment following an unwitting error (the investigators printed from concealed Word documents without realising that one of them was not identical to the substituted pdf document which had been used to deceive me). The matter of the IC's concealment is subject to criminal investigation by the Police.

It is important that you appreciate that this is no run-of-the-mill matter and that the Attorney General must rise above this wide-spread fraud and stop protecting HMRC from the fate that befalls those who can be shown to have lied to her.

It is difficult for the Attorney General to pass on to me HMRC's statement that there is no evidence of fraud, knowing or suspecting that statement to be proved false by the documentary evidence, and to reject my request that she help me deal with that serious fraud.

However, that is what she must do.

I should also point out that HMRC is fully aware that the asset-stripper who procured the false registrations of my company's property in September 2004 deceived the High Court by written statements on 09-08-07 when he repeatedly claimed that his Solicitors had advised him that only a share was liable to Stamp Duty - when in fact his Solicitors wrote to him at 7pm on 11-09-03 to tell him that there was a significant Stamp Duty liability. (contempt).

Please factor in this information to my existing request for Information and bear in mind that as I am a victim of the fraud and as the Information has been collected by the Attorney General as a preliminary step to my initiating proceedings in the Attorney Generals' name, the Prosecutor's Pledge should be considered as giving me the right to be kept informed of these preliminary investigative steps and achievements, even if her inquiries of HMRC do not lead to the Attorney General lending her name or taking action herself. In short, I therefore claim that the information sought and gathered by Mr. Deutz is not confidential and that I am entitled to receive that information.

I appreciate that it is difficult for HMRC to accuse the asset-strippers of fraud without also accusing the Comptroller who instructed staff to breach the Stamp Act 1891, but HMRC's main problem is that they knew that the Comptroller was going to act in this way and turned a blind eye. I have copies of communications between HMRC and the Comptroller from 1998-2000 to prove this (documents which HMRC denied existed).

Please do not join these people in the firing line, but rather send me that which I have asked for and that to which I am clearly entitled.

Yours sincerely,

Andrew Hall.

## **ANNEX 1**



**Andrew Hall**

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**From:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**To:** <Andrew.Hall2@btconnect.com>  
**Sent:** 30 April 2009 15:41  
**Subject:** Breach of section 17 Stamp Act 1891 by fraud

Dear Mr Hall

In your email of 15th April you say that on 29 October 2008, HMRC confirmed that offences under s.17 Stamp Act 1891 had been committed and that the registrar in question is liable to penalty and you ask whether "the Attorney General will do what HMRC ought to have done under paragraph 13 s.114 Sch.17 FA 1999 ..."

Paragraph 13(1) of Schedule 17 to the 1999 Finance Act provides that "Where in the opinion of the Commissioners the liability of a person for a penalty arises by reason of his fraud or the fraud of another persons, proceedings for the penalty may be brought in the High Court."

Paragraph 13(2) provides that such proceedings may be brought by and in the name of the Commissioners or in the name of the Attorney, but it is not possible for proceedings under this provision to be brought by anyone until the Commissioners have decided that the liability of the person concerned for a penalty arises by reason of his fraud or the fraud of another.

I therefore need to find out whether the Commissioners have considered this point in your case, and if they have, what their opinion was and the reasons for reaching it. So I would be grateful if you would kindly let me have the name and contact details of the person at HMRC who you have been dealing with so that I may explore this matter further.

I look forward to hearing from you.

Yours faithfully

Stephen

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Stephen Deutz  
 Attorney General's Office  
 20 Victoria Street  
 London  
 SW1H 0NF

T.: 020.7271 2502

\*\*\*\*\*  
 The Attorney General's Office is located at 20 Victoria Street, London SW1H 0NF

Please visit our new website [www.attorneygeneral.gov.uk](http://www.attorneygeneral.gov.uk).

All communications sent to or from the Attorney General's

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**Andrew Hall**

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**From:** "Tim Strevens" <Tim.Strevens@attorneygeneral.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Cc:** "FOI" <foi@attorneygeneral.gsi.gov.uk>  
**Sent:** 27 October 2009 14:57  
**Subject:** RE: FAO The Attorney General, a personal request for Information under FOIA 2000

Thank you for your email of 26 October requesting information under the Freedom of Information Act 2000. Specifically you asked for:

1. I ask you to send me all information upon which Mr. Deutz made the preliminary (or indeed final) decision that the matter of my request of April 2009 cannot be met.
2. I request that you send me copies of Mr. Deutz's correspondence with HMRC (between 15-04-09 and 31-10-09) for the purpose of establishing HMRC's opinion as to whether a fraud has taken place.
3. I request that you send me copies of HMRC's responses to Mr. Deutz's communications (between 15-04-09 and 31-10-09), in particular those containing the Information upon which Mr. Deutz determined that he should write to me to tell me that you cannot consider lending your name to proceedings.
4. I request that you tell me what Information you, personally, have now instructed Mr. Deutz to further request of HMRC.
5. I request that you tell me what relevance the sought-after responses to your further request for Information from HMRC (now to be made to HMRC via Mr. Deutz) could have to my original request of April 2009 and to your view that there is nothing you can do to assist me in respect of §114 Finance Act 1999.
6. I request that you tell me whether or not the purpose of your recent instruction to Mr. Deutz is to give HMRC the opportunity to (1) reinforce its Directors' opinion or (2) change its Directors' opinion.
7. I request that you tell me why you, as Attorney General, have decided not to report to me HMRC's opinion, but rather to continue to withhold it from me pending some further inquiry, the purpose of which Mr. Deutz refuses to clarify.
8. I request that you tell me why you, as Attorney General, have decided that Mr. Deutz should re-open the matter and contact HMRC after Mr. Deutz has stated that you cannot challenge HMRC's stated opinion.

I will contact you again once your request has been considered. I am aiming to send a response to you by 24 November i.e. 20 working days from the day after we received your request. If possible, I will of course reply sooner.

Yours sincerely

**Tim Strevens**  
*FOI Team*  
*Attorney General's Office*  
*(020) 7271 2492*

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**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 26 October 2009 15:27  
**To:** Correspondence Unit  
**Cc:** FOI  
**Subject:** Re: FAO The Attorney General, a personal request for Information under FOIA 2000

~~Please find my letter attached.~~

~~As it is not every day that the Attorney General receives a responsive statement from HM Revenue & Customs on a matter of a billion pound fraud, knowing that statement to be false, or having good reason to suspect that statement to be false (were eyes not closed to the evidence), I would like the Attorney General, as guardian of the rule of law and of the public interest, to read the attached FOI request - particularly as it is a request of her for information relating to her own recent instructions to her employee to question the sincerity of HMRC's denial of evidence of fraud in the matter of the Comptroller-General of Patents, Designs &~~

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**Cc:** <fraud@sra.org.uk>  
**Sent:** 28 October 2009 17:40  
**Attach:** p536 s109 cipa guide.PDF  
**Subject:** Re: Breach of section 17 Stamp Act 1891 by fraud

Dear Mr. Deutz,

Like blood from a stone I have drawn from you some information to which I am entitled and which you have refused thus far to divulge.

It has always been my understanding (from your email below) that you had written to Nick Sheppard, Solicitor at HMRC, in May 2009 as follows: "[I therefore need] to find out whether the Commissioners have considered this point in your case, and if they have, what their opinion was and the reasons for reaching it."

Only by heated argument was I able to draw from you today an admission that the Attorney General has asked you to return to HMRC and ask them how they came to the decision that there has been no fraud committed in respect of the false registrations of change of proprietorship of my company's patent, designs and trade mark by the Comptroller of the Patent Office in September 2004.

You have been sitting on HMRC's bogus decision for many months, without just reason and in the full knowledge of the urgency of my situation.

All the evidence clearly shows that HMRC holds the Comptroller liable to penalty under s.17 Stamp Act 1891, that he instructed staff to hide unstamped documents, and that they did so in my case on 20-09-04.

The Information Commissioner is under investigation by the Police for concealing evidence (Patent Office instructions which the comptroller altered before disclosing them to me nine months after making my FOI request). That evidence is known by HMRC to have been altered and HMRC knows that it strongly opposed the instruction was altered.

There can be no doubt whatsoever that HMRC knows that fraud gave rise to the liability to penalty under s.17 Stamp Act 1891.

However, HMRC told you that it did not consider that there is fraud. Given that the unstamped document was excluded from the register entry on 20-09-04 this is an extraordinary position to attempt to hold.

You have broken every promise to write to me to inform me of that decision and decline to consider lending the Attorney General's name to proceedings against the Comptroller et al for fraud.

Your excuses are ridiculous and insult even my damaged intelligence.

I know how HMRC came to present their opinion - they did so by ignoring the documentary evidence of fraud and the fact that the Comptroller's Senior Legal Advisor told HMRC's Assistant Director on 23-03-00 that the Comptroller was no longer going to ensure that Stamp Duty had been paid on mixed-property documents if they were executed on or after 28-03-00. This defies s.14 and s.17 Stamp Act 1891. And the letters between them (the existence of which HMRC unlawfully denied under FOIA) show that they knew this only too well.

Bearing in mind that HMRC wrote to the Comptroller on 21-03-00 and 23-03-00 to make it clear that he must ensure that Stamp Duty has been paid on documents affecting mixed property executed on or after 28-03-00 it is clear that all concerned knew that the Comptroller was going to breach s14 Stamp Act 1891 and be liable to penalty under s.17 Stamp Act 1891.

The Comptroller had a special, unlawful agreement with HMRC (going back to 1996) excusing him payment of penalties (£10) for unlawfully registering a new customer who will pay £6,000 in registration renewal fees to the Comptroller over the life of a patent.

The Comptroller was clearly obsessed with the procurement of renewal fees, even if it meant breaking the law

to get them.

I am a victim of his unlawful practices as he registered a fictitious assignment of my company's property by hiding a mutilated agreement which was chargeable with Stamp Duty in respect of other property. The Comptroller has fought me tooth and nail to prevent me from removing the falsely-named, sham company from the Registers.

Had HMRC not turned a blind eye to what the Comptroller was doing, and had the Comptroller not be a public servant, HMRC would most likely have taken action under s.114 Finance Act 1999, but as HMRC has been complicit, there is no way that HMRC will challenge the Comptroller.

Clearly HMRC is prepared to lie to the Attorney General too and prevent me, or some other person (such as my damaged companies, for example), from bringing an action under s.114 in her name.

You have not been honest with me and have not told me the true status of your enquiry of HMRC.

I should have received a letter from you closing this matter at least three months ago.

However, you have referred to the Attorney General herself and it is clear to me that the Attorney General has essentially asked you to question HMRC's decision.

However, as you have repeatedly told me that the Attorney General cannot "go behind HMRC's decision", it begs the question as to why the Attorney General wants to know how HMRC comes to the opinion that no fraud has taken place.

In the face of the documentary evidence which is destined for the High Court, HMRC cannot answer your "how" question truthfully and yet still hold out that no fraud has taken place.

My understanding from our heated conversations is that you consider your instructions from the Attorney General to be of no consequence to me, as you claim that the instructions have not been issued to you for the purposes of challenging, whether formally or informally, directly or indirectly, the decision of HMRC.

**I therefore ask you to confirm to me in writing that which you have promised me for at least three months - a letter telling me that HMRC is of the opinion that there has been no fraud giving rise to the liability to penalty. There is no need to go any further than that, as s.114 FA 1999 (see your email below) is clear about the consequences of such an opinion.**

**Irrespective of my FOI requests to the Attorney General, please confirm by return that HMRC is of the opinion that the Comptroller's liability to penalty under s.17 Stamp Act 1891 has not arisen by reason of fraud by the registrar or any other person.**

**Please also tell me when that opinion was issued to you.**

From what you have now told me, very much against your intention, you did not do what you told me you would do (see your email below) - i.e. you did not ask HMRC to explain how they came to the decision.

You are deceiving me over your current instruction to refer to HMRC. **If it is of no consequence** to the Attorney General's decision not to consider lending her name, you are simply trying to waste my time, delay me, and protect HMRC and the Comptroller from litigation and criminal investigation. **If it is of consequence** to her decision, you should be telling me so.

If the Attorney General wants to establish whether HMRC can substantiate their claim or whether HMRC has lied to her, that is for her to do in her own time.

Clearly, there is doubt in her mind, and she is reluctant to deny me my rights on the basis of a response from HMRC which I have repeatedly told you is proved by the documentary evidence to be false.

I have so much evidence against so many civil servants that I am not going to let another civil servant run my litigation (i.e. HMRC under s.114) and I am not going to go to keep my family in this dreadful state whilst you continue to dangle us on a thread for no just reason whatsoever.

If you do not issue me with HMRC's decision by return I shall report you to the SRA.

You clearly have new instructions in respect of that decision, the true purpose of which you will not divulge to me.

I can move on if only you would do as you promised, and send me HMRC's decision so that I can challenge it.

I cannot and will not wait for you to deal with any further matters; and given that you have broken **every** promise you have made to me over the past three months, I have no faith whatsoever in you ever returning to me with any information of assistance to me.

Your present conduct is not for my benefit, it is for HMRC's and the Attorney General's protection. Neither of them wants to be exposed for giving or acting on a false statement, knowing or suspecting \* it to be false. ( \* see attached reference to rulings to that end).

Whatever you do now, I will see HMRC's Solicitor and officers prosecuted for what they have done.

If you were truly helping me, you would have given me the information I need to make the decision to either stop you going any further with this matter, or await the outcome of whatever it is that you are really doing.

What is it that you are making me wait for? and why should I wait?

These are questions you have refused to answer.

Yours sincerely,

Andrew Hall.

----- Original Message -----

From: "Stephen Deutz" <[Stephen.Deutz@attorneygeneral.gsi.gov.uk](mailto:Stephen.Deutz@attorneygeneral.gsi.gov.uk)>

To: <[Andrew.Hall2@btconnect.com](mailto:Andrew.Hall2@btconnect.com)>

Sent: Thursday, April 30, 2009 3:41 PM

Subject: Breach of section 17 Stamp Act 1891 by fraud

Dear Mr Hall

In your email of 15th April you say that on 29 October 2008, HMRC confirmed that offences under s.17 Stamp Act 1891 had been committed and that the registrar in question is liable to penalty and you ask whether "the Attorney General will do what HMRC ought to have done under paragraph 13 s.114 Sch.17 FA 1999 ..."

Paragraph 13(1) of Schedule 17 to the 1999 Finance Act provides that "Where in the opinion of the Commissioners the liability of a person for a penalty arises by reason of his fraud or the fraud of another persons, proceedings for the penalty may be brought in the High Court."

Paragraph 13(2) provides that such proceedings may be brought by and in the name of the Commissioners or in the name of the Attorney, but it is not possible for proceedings under this provision to be brought by anyone until the Commissioners have decided that the liability of the person concerned for a penalty arises by reason of his fraud or the fraud of another.

I therefore need to find out whether the Commissioners have considered this point in your case, and if they have, what their opinion was and the reasons for reaching it. So I would be grateful if you would kindly let me have the name and contact details of the person at HMRC who you have been dealing with so that I may explore this matter further.

I look forward to hearing from you.

Yours faithfully

Stephen

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Falsification of register etc.

109. If a person makes or causes to be made a false entry in any register kept under this Act, or a writing falsely purporting to be a copy or reproduction of an entry in any such register, or produces or tenders or causes to be produced or tendered in evidence any such writing, knowing the entry or writing to be false, he shall be liable—

- (a) on summary conviction to a fine not exceeding the prescribed sum [ $\pounds 1,000$ ],
- (b) on conviction on indictment [information in the Isle of Man], to imprisonment for a term not exceeding two years or a fine, or both.

Note. Subsection (a) was amended by the Magistrates' Courts Act 1980 (c. 43, s. 32(2)) and subsection (b) by S.I. 1978 No. 621.

#### COMMENTARY ON SECTION 109

##### Scope of the section

109.02

The offences under section 109 concern false entries in the register of patents and false copies thereof. Such an offence has existed since 1883, but no case appears to have been brought.

The offence is one triable "either way", i.e. by summary conviction or on indictment. In the summary jurisdiction the maximum fine is the "prescribed sum", a term which has been equated with the term "statutory maximum fine" used in other statutes (Criminal Justice Act 1982, c. 48, s. 75). This latter term is now defined (variously for England and Wales, Scotland and Northern Ireland) in the Interpretation Act 1978 (c. 30, Sched. 1, as amended by the Criminal Justice Act 1988, c. 33, Sched. 15, para. 58). It presently stands at  $\pounds 5,000$  (Criminal Justice Act 1991, c. 53, s. 17). Although there is no limit specified for a fine on indictment, this must not be excessive (Bill of Rights 1688, c. 2, s. 1) and must be within the offender's capacity to pay (*R. v. Churchill* (No. 2) [1967] 1 QB 190 (CCA); and *R. v. Garner* [1986] 1 WLR 73; [1986] 1 All ER 78 (CA)). Where a company commits the offence, its officers may be liable under section 113, see § 113.02.

##### Knowing the entry or writing to be false

109.03

The offences under section 109 require the offender to have knowledge that the register entry or copy is false. A statement which is literally true may be false if an omission creates clearly and intentionally a belief which is wrong (*R. v. Bishirian* [1936] 1 All ER 586 (CCA)). Whether the person responsible for the falsehood gains by it is not relevant (*Barrass v. Reeve* [1980] 3 All ER 705).

#### PART III, SECTION 109

Proof of a person's knowledge can be based on evidence that he "deliberately shut his eyes to the obvious or refrained from inquiry because he suspected the truth but did not wish to have his suspicions confirmed" (*Westminster City Council v. Croyalgrange* [1986] 2 All ER 353; [1986] 1 WLR 674 (HL) per Lord Bridge). The knowledge of an employee or agent may be imputed to his employer or principal where control of the work was delegated to him (*Vane v. Yiannopoulos* [1965] AC 486; [1964] 3 All ER 820 (HL)), but, in the absence of control or delegation, criminal acts by an employee are not imputed to his employer (*Tesco v. Nattrass* [1972] AC 153; [1971] 2 All ER 127 (HL)).

110.01

#### SECTION 110

##### Unauthorised claim of patent rights

110.—(1) If a person falsely represents that anything disposed of by him for value is a patented product he shall, subject to the following provisions of this section, be liable on summary conviction to a fine not exceeding level 3 on the standard scale [ $\pounds 200$ ].

(2) For the purposes of subsection (1) above a person who for value disposes of an article having stamped, engraved or impressed on it or otherwise applied to it the word patent or "patented" or anything expressing or implying that the article is a patented product, shall be taken to represent that the article is a patented product.

(3) Subsection (1) above does not apply where the representation is made in respect of a product after the patent for that product or, as the case may be, the process in question has expired or been revoked and before the end of a period which is reasonably sufficient to enable the accused to take steps to ensure that

CIPA  
Guido, 15<sup>th</sup>  
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(S.I. 1981 No. 168  
s. 2(1)(b)).

##### Penalties under t

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##### Meaning of "pat

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>  
**Cc:** <fraud@sra.org.uk>  
**Sent:** 03 November 2009 18:29  
**Subject:** Fraud at HMRC, the Patent Office and the ICO

Dear Mr. Deutz,

I have sought further advice in the light of what has happened around the country this week.

I have also had a run-in with HMRC's litigation solicitors' dept today. They are trying to distance themselves from the decision, claiming the case to be closed and claiming that some other part of HMRC is dealing with your questions.

You have re-opened a matter for which the next proper step is Judicial Review.

I was similarly deceived by the Patent Office in 2008 when they issued a bogus decision upon which I then sought a review. The review started, but was secretly aborted and replaced with a second decision from the same person who issued the first decision - a second bite of the cherry.

The Patent Office then told all and sundry that they had issued a decision and I had not sought a review.

HMRC have long-since issued their decision, and that is an end to the matter as far as you and I are concerned (subject to you diligently passing on the decision in the knowledge that Judicial Review should be applied for within three months).

If you want to query that decision because you suspect it to be false, that's your call, but it has nothing to do with me, and you have no right to go behind or challenge HMRC's decision.

If you are simply entering into correspondence with HMRC for no consequence to my request - which is what you were claiming earlier this week - you are simply delaying me in bringing my own proceedings.

You had no right to sit on HMRC's decision for three months before deciding to raise concerns with the Attorney General herself. You will have to explain yourself if I have to request an extension of time from the Administrative Court and all hell will be let loose if it is denied to me.

I am entitled to question HMRC's decision, whereas you repeatedly told me that you were not.

I want to see HMRC's decision before the three-month time limit so that I can challenge it in the Administrative Court.

My FOI request of the Attorney General is a back-stop.

**Please inform me of HMRC's decision (which they are not entitled to withdraw or change) by return so that I can prepare my challenge in time. All you need do is send me an email stating that in HMRC's opinion the penalty under s.17 has not arisen by reason of fraud.**

There is no option to state that in the opinion of HMRC there is insufficient evidence of fraud to get a prosecution.

Hiding documents can get the Comptroller up to £6,000 which he might not receive if he challenges them. That's fraud.

The Attorney General has instructed you on the basis of what you have told her.

Clearly you are both concerned that my challenging of HMRC's decision, which you have sat on for some three months or so, will open a can of worms.

I can explain how HMRC arrived at the decision - fear of exposure of their own role in the fraud. HMRC did not know that I was going to get hold of their repeated warnings to the Comptroller, hammering home his statutory obligations and the unsatisfactory measures taken to ensure compliance with the Stamp Act 1891. In fact HMRC denied that such documents existed when I asked for them under the FOIA 2000.

As I understand it (from HMRC), HMRC has issued you with both an informal decision and a formal decision.

You cannot go behind this and make me wait for ever for HMRC to have a second bite of the cherry, now that they know that I have documentary evidence which proves that they knew what the Comptroller of the Patent Office was doing with unstamped documents.

The Information Commissioner's appointee tried a similar stunt with the Cheshire Police last week. He claimed that the matter of the fraudulently substituted, altered Patent Office instructions was not closed, in an attempt to stop the Police from investigating his concealment of the evidence of the instructions. I have therefore sent the Police the Information Commissioner's letter of 04-09-9 closing the matter for all time following his whitewash review.

Everyone wants a second bite once they see the evidence I have against them and realise that their lies are exposed thereby. Everyone then claims to have ongoing business which they must conclude before anyone else can investigate them.

There is a clear common behavioural pattern.

There is no ongoing business here. Please stop acting as though this matter is still running its course. If the Attorney General has doubts about HMRC's decision by all means send me HMRC's decision together with a declaration that your hands are tied such that you cannot challenge the decision but must merely pass it on and leave it to me to get it reversed if I am dissatisfied.

**Please issue HMRC's decision to me forthwith. You have insisted that you do not expect it to change as a result of what the Attorney General has asked you to do.**

HMRC is trapped by its own complicity. And I am entitled to know your purpose if it is to affect me.

I complained to you over six months ago and to HMRC nearly two and half years ago and to the Comptroller over five years ago.

I am entitled to know what is going on.

Yours sincerely,

Andrew Hall.

## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>; "Andrew Prior" <Andrew.Prior@TSOL.GSI.GOV.UK>; "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 10 November 2009 09:01  
**Attach:** law society email p296.pdf; part 36 offer 9-11-09.pdf  
**Subject:** PART 36 OFFER

**This email is sent also to the Information Commissioner, HMRC and the Attorney General as Notice of my intention to apply for Judicial Review in 21 days time. I shall be seeking declarations in respect of their actions and decisions. They are not in a position to reverse what they have done, and cannot challenge each other's decisions, or go behind them.**

Dear All,

Please find my letter attached.

It is a Part 36 Offer Letter addressed to the Comptroller, via his Solicitor Andrew Prior, and is of relevance to all recipients.

I have uncovered and suffered so much deceit since discovering the Stamp Duty liability on 13-07-07 of a document I later discovered in September 2008 had been spirited away from the Register of Patents by the Comptroller on 20-09-04 that I have had to postpone commencement of proceedings several times.

**Both the Comptroller and HMRC have received letters before Claim** and are therefore in no doubt as to why I am putting matters before the Courts.

**As for the Information Commissioner**, he too is expectant of legal action since his decision of 22-06-09 and his Final Decision on Review of that decision on 04-09-09 left unaddressed the matters of his concealment of the central evidence and his substitution of an electronic document which was not derived from the concealed electronic document (though it was claimed otherwise). It stands to reason that I should want the Administrative Court to declare whether the Comptroller disclosed his Desk Notes as at 01-08-07 or whether he breached s.77 FOIA 2000 and substituted altered Desk Notes so as to conceal falsehoods in his letter to me of 12-11-07 concerning his standard procedures. The evidence shows that the disclosed Desk Notes did not exist on 01-08-07 and that there was a substitution. The ICO's concealment of evidence from which a true decision could have been derived is a matter for the Police. I will be seeking Judicial Review of the Information Commissioner's decision that he was unable to discover sufficient evidence to determine that there had been a breach of s.77 FOIA 2000.

**As for the Attorney General**, she has repeatedly failed to pass on a final decision of HMRC, in the full knowledge of the urgency with which such a decision was required to be passed on, and in the full knowledge that HMRC's decision goes against the evidence of fraud by both the Comptroller and by those involved in the making of false applications. The Attorney General cannot challenge or go behind HMRC's decision and is interfering with the process by which HMRC's decision should be challenged.

The Information Commissioner and the Attorney General know what they should have done, and they know that they have not done what they should have done. The consequences of their actions are that they are to be subject to Judicial Review also.

Declarations are necessary to prevent repeat performances, and it is absolutely right that such matters should be put before the Administrative Court.

For the avoidance of doubt, the Part 36 Offer is not sent without prejudice save as to costs.

**I refer all recipients' Solicitors to the attached email from the Law Society. The Bar Standards Board, in consultation with the Chancellor of the High Court, has taken a view on how Counsel should approach the subject of Stamp Duty.**

If any recipient intends to challenge the sufficiency of my interest to apply for Judicial Review of how he or she has conducted his or her business and wants to challenge my right to apply for Judicial Review, I suggest that he or she makes his or her reasons for any such challenge known to me within 14 days in order that it may be

addressed in the Statement of Grounds and Facts.

Draft documents from the pending application will be forwarded to you shortly.

I have complied with pre-action protocol and I await acknowledgement and response.

Yours sincerely,

Andrew Hall.

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**From:** [Bob Stanley](#)  
**To:** [Andrew Hall](#)  
**Sent:** Thursday, March 26, 2009 6:07 PM  
**Subject:** Freedom of Information request Ref: FOI/BS/170

Dear Mr Hall

Further to my email of 3rd March please find below the response to your request for information under the Law Society's Freedom of Information Code of Practice.

Your request was as follows:

"I have a question for the Law Society with respect to a Solicitor's duty to inform the Courts of any failure to pay the full Stamp Duty due on any documents presented in evidence - by either side."

Rule 1 of the Solicitors' Code of Conduct 2007 provides that a solicitor must uphold the rule of law and proper administration of justice (1.01) and must act with integrity (1.02). These are some of the core duties which are the standards we expect of solicitors. In the scenario you describe a solicitor must consider whether they are acting professionally and in accordance with the core duties if they decide to adopt a particular course of action. More specifically rule 11.01 provides that a solicitor must not "deceive or knowingly or recklessly mislead the court". In our view the issue therefore is whether the court would be misled if a solicitor did not themselves, or alternatively did not instruct counsel, that stamp duty had not been paid. The solicitor may also breach rule 10.01 if they fail to disclose material information to the court or to a third party and thereby take unfair advantage for their client's benefit. If a client does not agree to disclosure of the information, however, the only course of action open to the solicitor may be to cease to act because of their duty of confidentiality to the client.

I hope that this information is of assistance to you.

Yours sincerely

**Bob Stanley**

**Information Compliance Manager - Legal Services**

The Law Society, 113 Chancery Lane, London WC2A 1PL

t: 020 7242 1222 (x4117)

f: 020 7320 5685

[www.lawsociety.org.uk](http://www.lawsociety.org.uk)



Go green – keep it on screen

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To help us improve our service, calls may be monitored or recorded for quality and training purposes.

Thank you.

---

**Bramble Croft  
Grindleton  
Clitheroe  
Lancashire  
BB7 4RL**

9 November 2009

Our Ref: P36-C1

The Comptroller-General of Patents, Design & Trade Marks  
The Patent Office  
T/A The UK IPO  
Concept House  
Cardiff Road  
NEWPORT  
Gwent

Dear Sir,

**PART 36 OFFER PURSUANT TO PART 36 CIVIL PROCEDURE RULES**

1. As you have caused me serious loss by unlawful means (such means including wilful breach of statutory duty by positive wrongdoing) I shall be taking steps to issue proceedings against you out of the High Court upon the expiry of 21 days from the serving of this offer letter by email.
2. I am applying for Judicial Review of:
  - i. the failure of the Attorney General to pass on a final decision issued by HM Revenue & Customs' Solicitors with regard to §114 Finance Act 1999;
  - ii. the final decision of HMRC that your liability to penalty under §17 Stamp Act 1891 did not arise by reason of fraud, in defiance of the documentary evidence of the fact that IPO staff were instructed by you to hide unstamped documents and register transactions without ensuring that a document which should have been stamped actually had been stamped, and in spite of the documentary evidence of your altered register entry, altered confirmation letter, false claims of 12-11-07, incompatible claims of 18-10-07 and contradictory (altered) Desk Notes;



- iii. the final decision on Review issued by the Information Commissioner with regard to his investigation of your disclosure to me of altered Desk Notes in breach of §77 Freedom of Information Act 2000, his officers' concealment of evidence of your fraudulent substitution of altered Desk Notes which you repeatedly falsely claimed were not altered and were in force on 01-08-07, and his claim that he was unable to procure evidence of breach under §77 when that evidence was concealed and in his possession;

and, subject to an application for an extension:

- iv. your instructions to staff to hide unstamped documents to prevent them from obstructing the registration process by which you derive significant renewal fee revenue (up to around £6,000 for a patent) only by accepting applications;
- v. your decision to defy the Stamp Act 1891 and seek short and rapid approval of an unlawful practice to register transactions without ensuring that dutiable documents have been duly Stamped;
- vi. your procurement of the amendment of rule 46 Patents Rules 1995 by deceit;
- vii. your procedural change notified to HMRC on 24-12-98 with respect to ignoring evidence accompanying "appropriately-signed" Forms (without informing HMRC of your concurrent deceitful attempt to change the meaning of "appropriately-signed" by amendment to Rule 46);
- viii. your decision on 20-09-04 to alter the standard register entry and alter the standard confirmatory letter so as to (1) give the false impression that only a Form 21/77 was filed and (2) cover up the obvious and prima facie presumption that the designation of the only signature on the Form 21/77 was that of "the person making this application", by deleting the reference to "*the entry at box 6*" from the confirmation letter dated 20-09-04;

- ix. your decision to hold out on 12-11-07 that the Form 21/77 was *“properly completed and signed”*, when you knew that not was not; and your combined claims of 18-10-07 and 12-11-97 that (1) *“our practices in this area have not changed in recent years”*, and (2) it was *“normal procedure”* and *“standard procedure”* for staff to inspect all documents filed with Forms 21/77, and (3) this [staff training] *“is confirmed in section instructions”*;
  - x. your decision, after nine years in operation, to alter your Desk Notes (“section instructions”) at §2.02(5) so as to give the impression of confirming what was claimed by you on 12-11-07 with respect to *“normal procedure”* and *“standard procedure”*, when, in fact, what you claimed to me on 18-10-07 and 12-11-07 was collectively incompatible with the truth;
- 3. I see no reason to believe that an extension will not be granted by the Administrative Court, since you are still refusing to disclose truthfully the date upon which you altered section instructions at §2.02(5) prior to disclosing them to me as being representative of long-established, unchanged procedure.
  - 4. But for your falsification of the Register by excluding an unstamped document, altering the register entry, altering the confirmation letter, and refusing me the corrective remedies set out in a Dispute Management procedure (which you established on account of not vastly dissimilar registrations in the past), I would not have suffered the loss that I have.
  - 5. You and your Solicitors are fully aware of what you have done, and you have relied heavily on other public servants to help you cover it up.
  - 6. Those public servants have now been exposed also.
  - 7. You and your Solicitors are also fully aware of the documentary evidence going back to 1992 which shows that your deceitful attacks on what was once a safe registration procedure under the Acts and Rules were deliberate and entirely for your own financial benefit.

8. Your addition of the Coflexip reference to §4.14 of section instructions “Pat Ass DN Ver2.doc” within 15 days of my first raising of the Stamp Point for the first time on 13-07-07, and your alteration of §2.02(5) in a copy of Ver2 (saved as Pat Ass DN Ver3.doc) either before or after making certain claims to me on 18-10-07 and 12-11-07, show that you knew that you were operating unlawfully and were seeking to blame front-line staff on 12-11-07 for fictitious human errors when in fact you and your senior executives had established the unlawful procedures by which they have falsified the Register for your financial gain.
9. Your addition of the rider to §4.02 of your Desk Notes upon the introduction of the Freedom of Information Act 2000 to the effect that staff might “*find it harder*” to keep from enquirers the main agreements and licences which you have instructed them therein to hide in Not Open to Public Inspection pink jackets, without the knowledge of the applicants, shows that you have known all along that what you have been doing is wrong.
10. Telling HMRC on 24-12-98 that you were going to ignore and register documents which you considered to be superfluous has utterly transparent meaning in the light of the documentary evidence, but in my case (and others) there was no ignoring and registering of documents, as there was no “*properly completed and signed Form 21/77*” to trigger such a procedure.
11. In short, the matter is now fully exposed and it remains to be seen whether you will be held to have fraudulently substituted *existing* section instructions as at 18-10-07 in place of those which you ought to have sent to me (Ver2) (in which case you lied on 18-10-07, or to have altered them *after* I made it clear that I wanted to see your section instruction and check out your claims of 18-10-07 and 12-11-07 (in which case Pat Ass DN Ver3.pdf is both a forgery and fraudulent substitute).
12. What you claimed to me on 12-11-07 was known to you to be false. And if you did alter §2.02(5) before 18-10-07, what you claimed on 18-11-07 was false also.

13. This is not a mere allegation:
14. The evidence, now exposed, proves your claims to have been false and to have been known by you to be false.
15. Everything which followed on from your letter of 12-11-07 was contaminated by your renewed deceit and was deliberately done to harm me and cause me loss.
16. Had you corrected the Register for want of an assignment, for want of a Form 21/77 signed by or on behalf of Sense-Sonic Ltd, and for want of the payment of Stamp Duty, the 15-09-03 sale agreement would have become enforceable and Mr. Brassington's company Conversor Ltd – which, as you know, advised and induced the sham Conversor Products Ltd to apply for the revocation of the Patent GB2267412 - would be an accessory to the breach of contract which such an application for revocation constituted.
17. With regard to the Register of Designs, **full details** of the transactions – not an extract – must be filed, and by your registrations, you interfered with my National Design Rights and caused other manufacturers to hold that the sham Conversor Products Ltd owned those rights also.
18. I will forward draft documentation to you to help you in the decision you must now make.
19. You will see therefrom that the case is made against you and your colleagues and that the paperwork is ready for filing at the High Court in 21 days time.
20. The Cheshire Police are investigating allegations of concealment of evidence – the Word Document Pat Ass DN Ver3.doc.
21. Judicial Review does not turn on the outcome of such an investigation. The question of perverting the course of justice is answered by looking at the concealed document, which was suspected to be falsely presented (which it was), to see if it contradicts what you first claimed with respect to standard procedure

(which it does), to see if it existed on 01-08-07 as you repeatedly claimed (which it did not), to see if it was in its final form on 16-08-07 (which you later claimed upon questioning – falsely, I allege), and to see if it was altered after you had decided to lie to me about standard procedure in your letter of 12-11-07.

22. Clearly, you need a reason to make such a costly procedural change, and there is a limit to the number of times you can change your story and get away with it.

23. I contend that there was every reason for a bona fide investigator to study that Word Document, and every reason for a mal fide investigator (with your interests in mind) to conceal it.

24. This explains why the Gwent Police defied the Lancashire Constabulary for five months, whereas the Cheshire Police acted instantly and requested the evidence.

25. The Police Authority have been dealing with the Gwent Police's bogus inquiry, the Cheshire Police are dealing with the Information Commissioner's Investigations Officers' concealment of evidence, the Solicitors' Regulatory Authority Fraud Unit is monitoring my communications with the Attorney General, my MP is taking up matters with the Attorney General, and HMRC have re-instructed Solicitors in anticipation of the proceedings.

26. Your advisors at DIUS should not therefore be in any doubt as to what I am going to do next.

## **PART 36 OFFER, CIVIL PROCEDURE RULES**

27. You will recall refusing to compensate me last year, falsely claiming that you had properly dealt with my claim of 24-09-04 that there was no evidence of assignment of the Invention and Patent GB2267412, and stating that the issues were statutory issues and not subject to your compensation policy.

28. You were clearly determined that I should have to fight tooth and nail to procure relief in respect of the consequential and deliberate damage that you have done to me.

29. I say deliberate, because there is no doubt that your efforts in recent years have been to destroy me, my property (which you knew full well was mine) and block my paths to justice.

30. There were many things which you could and should have done to enable me to make my claims against the correct persons and indeed recover money due to me from private individuals on account of their having committed offences of falsification by their use of false documents and an intentionally-insolvent sham, distancing the sham (registered proprietor) from the multimillion-pound activity and benefits derived from my invention and IPR.

**31. I am willing to make an offer of settlement pursuant to Part 36 of the Civil Procedure Rules.**

32. If you do not accept this offer within 21 days you will face the consequences as provided by Part 36 of the Civil Procedure Rules.

33. My offer is to accept from you an intermediate sum, in settlement of my claim against you for damages, based on the alternative outcomes had your employees acted lawfully in September 2004, from which I am willing to deduct 25% for prompt settlement.

34. The resulting settlement figure is £2,381,647.88.

35. In the event that you do not accept this offer of settlement within 21 days of serving this letter, or submit a reasonable counterproposal resulting in mutual acceptance of settlement within 21 days of serving this letter, proceedings will be issued out of the High Court upon expiry of the 21 days hereinbefore referred to.

36. I have today discussed with HMRC's deputy director, among other things, your catalogue of false registrations, and I have made it clear that although I am willing to settle out of Court, I will not be complicit in covering up that catalogue whilst you continue to take money from falsely-registered proprietors, increase renewal fees and prejudice proceedings which are affected by your long-running and wide-spread fraud.



37. I offer only that I will not issue proceedings against you in respect of the matters raised to date on condition that you settle my claim under the provisions of Part 36 of the Civil Procedure Rules.
38. You should bear in mind the following:
39. Having advised me to initiate civil proceedings to deal with a criminal matter, you later tried to bring them to an end by predicting an “ugly result”. That result was the consequence of your concealed falsification of the Register and was as obvious to you in September 2004 as it was in June 2007;
40. You foresaw in 1998 and 1999 the risk of registering fictitious assignments on the basis of only one signature and yet you knew that, in spite of what you told the Secretary of State in order to procure amendment to Rule 46, you could not make a registration on the basis of only a Form 21/77 signed by only one person – irrespective of the designation of that signature.
41. You stated in 1998 and 1999 that the “benefit to customers” of reducing the number of necessary signatures to one signature outweighed the risk to the likes of me. There was no benefit to any bona fide customer from your proposal.
42. Jeremy Guy Brassington, who procured the false registrations using a false company name, an intentionally insolvent (sham) company, and false, unstamped documents, certainly benefitted – by a few million pounds – and all thanks to you.
43. In fact, only bogus customers benefitted from the rule change, as its only purpose was to get all-comers onto the Register without any checks.
44. You benefitted significantly from registrations which you should not have made.
45. Buy the falsely-registered proprietor was not your “customer” – you were paid by a company called Glentronics Ltd, laundering the payments through Wilson Gunn M’Caw (who invoiced Glentronics Ltd, not the falsely-registered proprietor).
46. Your collusion with HMRC has resulted in HMRC refusing to adjudicate or stamp anything but the original agreement, only one of which exists; and it is held by the person you have been protecting for over five years – Jeremy Guy Brassington.

47. It was your statutory duty to see that he did not benefit from registration without executing an assignment and paying all and any necessary Stamp Duty.
48. Because you deliberately breached your statutory duties, you would not correct the situation and this has resulted in there being no enforceable agreement by which Sense-Sonic Ltd ("SSL") or I can challenge the person on the registers or the company, Conversor Ltd, which induced that person to apply for the Patent GB2267412 to be revoked, in breach of the terms of the unstamped, and therefore unenforceable, agreement. SSL cannot even sue for breach of contract, because you and HMRC have seen to it that the agreement (contract) will never be Stamped.
- 49. The Acts and Rules were created so as to prevent such fraud and yet you have deliberately undermined (by deceitful amendment) and breached (by positive wrongdoing) those Acts and Rules in order to derive revenue which you should not otherwise not have received.**
50. I know that you had great confidence that the Gwent Police, the Information Commissioner, HMRC and the Attorney General would help you escape unscathed, but they cannot help you in the face of the documentary evidence they shut their minds to.
51. It is noted that all of your apologies to date have been false apologies aimed at covering up your fraud;
52. You have made no effort whatsoever to save the Court the trouble of dealing with your indefensible actions and declaring to the World what you, I, HMRC, the Information Commissioner and the Attorney General already know – that you deliberately undermined the statutory safeguards by deceit, falsified the Register by deliberate means, and spent five years trying to cover it up.
53. I look forward to hearing from you with regard to this offer of settlement, failing which I will file my application for Judicial Review and relief upon the expiry of 21 days.

Yours faithfully,

Andrew Hall



# AGO

Attorney General's Office

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London  
SW1H 0NF

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Your Ref:  
Our Ref: FOI|100|09  
Date: 24 November 2009

[tim.strevens@attorneygeneral.gsi.gov.uk](mailto:tim.strevens@attorneygeneral.gsi.gov.uk)  
[www.attorneygeneral.gov.uk](http://www.attorneygeneral.gov.uk)

Dear Mr Hall,

## **FREEDOM OF INFORMATION REQUEST**

Thank you for your email of 26 October requesting information under the Freedom of Information Act 2000. I have been asked to reply. Specifically you asked for:

1. All information upon which Mr. Deutz made the preliminary (or indeed final) decision that the matter of my request of April 2009 cannot be met.
2. Copies of Mr. Deutz's correspondence with HMRC (between 15-04-09 and 31-10-09) for the purpose of establishing HMRC's opinion as to whether a fraud has taken place.
3. Copies of HMRC's responses to Mr. Deutz's communications (between 15-04-09 and 31-10-09), in particular those containing the Information upon which Mr. Deutz determined that he should write to me to tell me that Attorney General cannot consider lending her name to proceedings.
4. What Information the Attorney General, personally, has now instructed Mr. Deutz to further request of HMRC.
5. What relevance the sought-after responses to our further request for Information from HMRC (now to be made to HMRC via Mr. Deutz) could have to my original request of April 2009 and to the Attorney General's view that there is nothing she can do to assist me in respect of §114 Finance Act 1999.
6. Whether or not the purpose of the Attorney General's recent instruction to Mr. Deutz is to give HMRC the opportunity to (1) reinforce its Directors' opinion or (2) change its Directors' opinion.
7. Why the Attorney General has decided not to report to me HMRC's opinion, but rather to continue to withhold it from me pending some further inquiry, the purpose of which Mr. Deutz refuses to clarify.

8. Why the Attorney General has decided that Mr. Deutz should re-open the matter and contact HMRC after Mr. Deutz has stated that she cannot challenge HMRC's stated opinion.

I can confirm that the department holds information in relation to questions 1 to 3, namely your correspondence with us and material you have provided to us and correspondence with HMRC.

The information in the correspondence between the AGO and HMRC is information that is exempt under section 31(1)(g) of the Freedom of Information Act 2000. Section 31(1)(g) (taken together with section 31(2)(a)) provides that information is exempt if its disclosure would, or would be likely to, prejudice the exercise by any public authority of its functions for the purpose of ascertaining whether any person has failed to comply with the law.

Your letter of 15 April requested that proceedings be brought in the Attorney General's name under paragraph 13 of Schedule 17 to the Finance Act 1999 against the Comptroller General of Patents, Designs and Trade Marks for a penalty arising by reason of fraud. In exercising this function it is necessary for the Attorney General to establish whether it is the opinion of the Revenue and Customs Commissioners that the liability for the penalty arises by reason of fraud. This requires confidential discussions between the AGO and HMRC. I consider that disclosure of the correspondence between AGO and HMRC would prejudice the ability of this department to exercise these functions in that its disclosure would inhibit officials from providing free and frank advice, engaging in free and frank discussions and make it less likely that information was shared on this case and similar cases in the future.

This exemption is subject to a public interest test. There is a very strong public interest in ensuring that people comply with the law and it is important that this department's ability to consider what action should be taken under the above provision is not prejudiced. At the same time, there is a public interest in the public being aware about how this department carries out such functions. I consider that, in the circumstances of this case, the balance of public interest favours withholding this information.

In relation to question 4, the information you requested follows: the Attorney General has asked for a further explanation from HMRC as to how they reached their opinion under paragraph 13 of Schedule 17 to the Finance Act 1999 that any liability for a penalty arose by reason of fraud.

Questions 5 to 8 do not constitute requests for information and therefore do not fall to be dealt with under the Freedom of Information Act 2000. However, I can inform you that the purpose of seeking further information from HMRC is to get a clearer idea as to how HMRC arrived at its opinion.

If you are dissatisfied with the handling of your request, you have the right to ask for an internal review. Internal review requests should be submitted within two months of the date of receipt of the response to your original letter and should be addressed to: Peter Fish, Director General, at the above address. Please remember to quote the reference number above in any future communications.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'T.A. Strevens', followed by a long horizontal line.

**TIM STREVEN**  
Freedom of Information Officer

**Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Tim Strevens" <Tim.Strevens@attorneygeneral.gsi.gov.uk>;  
 <peter.fish@attorneygeneral.gsi.gov.uk>  
**Sent:** 25 November 2009 13:35  
**Subject:** Re: FAO The Attorney General, a personal request for Information under FOIA 2000

**For the attention also of Mr. Peter Fish, Director General**

Dear Mr. Strevens,

Thank you for your letter of 24-11-09.

It is not possible for me to challenge your decision to withhold information because it will lead me to the Information Commissioner, who has a conflict of interests, having been caught concealing evidence of fraudulent substitution of Patent Office section instructions (the section instructions themselves) in an investigation under s.77 FOIA. The matter was improperly dealt with by the Gwent Police, but the Cheshire Police, in communication with the Lancashire Police, have visited the Information Commissioner, been obstructed, and now want me to give a statement in respect of the concealment of the section instructions (altered Word Document).

Those instructions relate to what Patent Office staff should do with documentary evidence which is filed by applicants for registration as proof of change of ownership of patents. I was sent altered instructions by the Comptroller under the FOIA (after a 7 month, unlawful delay) because the true instructions did not confirm what the Comptroller had declared in a decision on review of his staff training, procedure and practice of 12-11-07 - the true, undisclosed instructions absolutely contradicted his claims.

I cannot get a fair hearing in these matters through HMRC or the Information Commissioner, and must therefore apply for Judicial Review of the two final decisions issued by them in the past three months, and of the Comptroller's procedures, conduct and decisions which those decisions relate to.

As the Attorney General cannot challenge or go behind HMRC's Decision further to its previous Decisions not to take action against the Comptroller, and as you have disclosed what I already know - that Mr. Deutz has been instructed by the Attorney General, long after the matter was closed between HMRC and the Attorney General, to ask HMRC the same question he put to HMRC in the first place - the matter between the Attorney General and HMRC was closed as of the date of delivery of HMRC's Decision and cannot be re-opened.

HMRC's Decision has been relayed to me verbally by Mr. Deutz together with repeatedly breached promises to put it in writing.

As a result of that Decision, the Attorney General cannot consider lending her name to proceedings under s.114 Finance Act 2000 (not s.117, as you say in your emailed letter), and that is an end to the matter.

Mr. Deutz insisted in recent telephone conversations that his new instructions from the Attorney General do not affect HMRC's Decision and do not have the intention of procuring a further decision (for such a situation would indicate that the questioning of HMRC is essentially a challenge to that Decision or merely a ploy to avoid writing to me and making a formal, dismissive statement in respect of a Decision which is clearly fraudulent).

It is therefore clear to me that the Attorney General knows that she is neither acting fairly nor in accordance with my requests of her.

She knows that I wish to challenge HMRC's Decision and conduct urgently and that her further questioning of HMRC is contrary to my requests for the Decision.

**In short, the Attorney General has sent Mr. Deutz back to HMRC in order to avoid writing that long-promised and elusive letter, confirming HMRC's Decision and committing HMRC to its fate.**



The system in which I find myself is proved by the documentary evidence to be corrupt and I am applying for Judicial Review.

Whatever it is that the Attorney General is now doing, it cannot affect my right to challenge HMRC's final Decision that the Comptroller's liability to penalty under s17 Stamp Act 1891 arose other than by reason of fraud.

The Attorney General should take note that, after making my application to her on 15-04-09, I discovered evidence that HMRC knew that the Comptroller was going to breach the Stamp Act 1891 in respect of transactions effected on or after 28-03-00 (HMRC had denied the existence of any such evidence). This meant that there was no way that HMRC was going to pursue the Comptroller for fraud, nor tell the truth, the whole truth and nothing but the truth to the Attorney General. I should point out that the evidence also shows that both HMRC and the Comptroller were fully aware on 28-03-00 that what the Comptroller was doing was unlawful and damaging to others (including the public revenue).

On account of what has happened since 15-04-09, I consider the Attorney General to be more than merely an interested party and so I name her as a defendant in my application for Judicial Review.

I do not believe that it is in the public interest that she should cover up the corrupt workings of the Civil Service on grounds that it should be able to go about its business without the public knowing how such fraudulent business is conducted or procuring the bogus Decisions in a formal manner.

I appreciate that it was hoped that I would abandon this matter on the basis of a verbally transmitted Decision, and that the return to HMRC is a further attempt to avoid putting HMRC's Decision to me in writing and thereby into the public domain.

I will forward links to the draft statement of grounds and facts, evidence and declarations and orders to be sought, in respect of the proposed application for Judicial Review, to Mr. Fish shortly.

I refer the Attorney General to my email of 10-11-09 and to the suggestion therein with regard to a response.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Tim Strevens](#)

**To:** [Andrew Hall](#)

**Cc:** [FOI](#)

**Sent:** Tuesday, November 24, 2009 4:19 PM

**Subject:** RE: FAO The Attorney General, a personal request for Information under FOIA 2000

Mr Hall

Please find attached reply to your FOI request of 26 October.

Yours sincerely

**Tim Strevens**

*FOI Team*

*Attorney General's Office*

*(020) 7271 2492*

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**From:** Andrew Hall [<mailto:andrew.hall2@btconnect.com>]

979

**Andrew Hall**

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**From:** "Gair, John (ESM)" <john.gair@hmrc.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Cc:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 18 August 2008 08:31  
**Subject:** RE: Patent Office - registration of unstamped instruments

Dear Mr Hall

Thank you for letting me see the letter. Section 12 Stamp Act 1891 is the primary legislation which covers the Adjudication process. At subsection 1 it states "...the Commissioners may be required by any person to adjudicate with reference to any executed instrument..." . Our interpretation of this passage is, and has always been, that Adjudication can only be carried out on the original document. In this case we have never had possession of the original document and it must follow that our letter to you, firm in its' conclusions though it is, cannot be regarded as a Formal Notice of Decision on Adjudication. The question of whether or not appeal has been made is not relevant.

In my researches on the subject I have come across a case which bears certain similarities to your own (on my limited understanding of same); *Re McDermott's Application* [1996] STC 483. In that case it was sought to have a patent registration set aside by virtue of having been made on the basis of an unstamped document. The application failed. Nor, to the best of my knowledge, was any remedy under the provisions of Section 17 Stamp Act 1891 sought.

I appreciate that you will find this disappointing. I have copied Mr Hanratty who will, no doubt, be happy to assist in the future.

Yours sincerely

John Gair  
Stamp Taxes

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**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 07 August 2008 13:36  
**To:** Gair, John (ESM)  
**Subject:** Patent Office - registration of unstamped instruments

Dear Mr. Gair,

Many thanks for discussing my situation and that of HMRC with respect to the Comptroller-General of Patents, Designs & Trade Marks' registration of transactions without checking the Stamp Duty liabilities.

Mr. Hanratty, who has been passing on evidence to HMRC policy/compliance is away until a week on Monday and I have to file proceedings in the High Court for a Judicial Review.

I am seeking information on HMRC's timescale for dealing with the Comptroller under s.17 Stamp Act 1891 - i.e. when can I expect to hear what HMRC is going to do about the registration of the unstamped instrument?

I am also seeking confirmation that the attached letter complies with the law in respect of Formal Notices of Decision on Adjudication under s.12 Stamp Act 1891.

Having had assessments since 13th July 2007, I was most definitely requesting formal adjudication.

Would you please see if you can get me answers?

It would greatly help me to have confirmation from HMRC that there was no appeal lodged in response to the Formal Notice and that the matter is not disputable.

I am not well up on estoppel, but I expect that I can ask the court to have the Comptroller estopped from claiming that the chargeable nature of the instrument is in doubt.

980

**Andrew Hall**

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**From:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**To:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 20 August 2008 13:31  
**Subject:** formal adjudication

Dear Mr. Hanratty,

I am having difficulty laying my hands on a template assignment of debt and so continue to be reliant on the formal decision issued with regard to the sale agreement on 5th February 2008 in response to my request and compliant application for formal adjudication in October 2007.

The decision should have gone through your Solicitor, and as it took four months to deliver, I am deeply concerned as to what went on during that time and I am deeply concerned about the current situation and the prejudice it threatens with regard to my own proceedings.

I rely entirely on that decision for my claim that the Comptroller, when issuing his decision not to correct the Registers on 30.06.08, was in no doubt that he had registered an unstamped instrument and was relying on an unstamped instrument to defend his registrations and position, and if, for want of your Solicitor's involvement, I discover that the Comptroller is aware of the format that you now say a formal notice should take, I have a very serious problem for which I am not responsible but for which I will pay heavily with the loss of all that have left in the World (having lost £400,000 to date, I would prefer to see things going the other way).

Would you please have a think about what has been done here. It certainly was not an informal assessment and it does not appear to conflict with what is set out in the Act or the Manual.

My initial suggestion would be that you write to me to apologise for not including a formal declaration with respect to the 30-day limit for appeal and put this omission down to the circumstances of requesting formal adjudication in order to show the other party responsible for payment that the agreement is chargeable with duty and in order to show the Comptroller that he has indeed registered an unstamped document, rather than for the purposes of paying the duty myself (SSL).

Please tell me what you can do about the formal decision to ensure that it is made to represent what I applied for, with retrospective effect.

Please also tell me if you still have the document sent to you by Turner Parkinson?

Please also write to me to tell me precisely what your compliance dept has been doing with my four month old complaint about the Comptroller's registration of a mutilated copy of the sale agreement.

HMRC's delay in acting in accordance with the law has caused me serious damage and I ask you to take this into consideration.

I have reported an offence which has prejudiced me, and continues to prejudice me. You have the powers and the duty to put that suffering to an end, by invoking s.17.

Time is of the essence, please take the necessary action.

Would you please also tell me why it should be that the Comptroller considers that there is no sanction upon the person whose unstamped agreement he registers. The Comptroller claims that, fined or not, the register stays put. To my means that means that an unstamped instrument can be registered, there is simply a risk of a fine for the registrar. But what is a £300 fine, when the annual income from a registration rises to £350 per annum.

Of course, I disagree entirely with the Comptroller's view. Such a registration is in breach of s.14(4) and to my mind it should be struck off. Even his in-house documents say that he can be fined and that the entry can be struck off, but he claims to have discretion.

Maybe compliance can put him right on that?

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**To:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 19 September 2008 20:23  
**Attach:** K%2018[1] - ukipo skeleton.pdf  
**Subject:** Re: Stamping of Duplicate Documents

Dear Mr. Hanratty,

**Stamping of seller's document for use in evidence in the absence of the buyer's stamped document**

Thank you for your email. I guess the Solicitor must have been ill for a very long time. Do you have a date for her/his return?

It is my understanding that Mr. Jeremy Brassington of Elitesound Ltd was in disagreement with you from August 2007 until at least December 2007 over the chargeable status of a sale agreement dated 15-09-03, a certified copy of which I sent to you for formal adjudication under s.12 Stamp Act 1891 in November 2007.

He claimed that his solicitors had advised him that the intercompany debt, which was settled for £350,000 was a capital loan, but I produced a memorandum showing that his Solicitors advised that ad valorem stamp duty would be chargeable on the assignment of the debt.

I provided accounting evidence to prove that the debt accumulated on a daily basis as a trade debt.

It is my understanding that Mr. Brassington appointed his accountants Silver Levine to continue his dispute and try to persuade you to accept payment at 0.5% (£1,750 plus penalty plus interest).

It is my understanding from a conversation with one of your colleagues a few months ago that Stamp Duty was paid by Mr. Brassington.

It is extraordinary that a seller can never enforce his unstamped agreement against a buyer (who is required to pay any and all Stamp Duty) and must pay Stamp Duty irrespective of whether the buyer has paid the duty and had his own document stamped. There are many cases where buyer and seller fall out. In such cases it can be in the buyer's interest not to assist the seller with any Stamp Duty matter.

Furthermore it does not seem right to me that my company should face a £30,750 charge to use the document whilst Mr. Brassington negotiated a sum nearer £4,000.

I cannot present Mr. Brassington's document to prove that he has had it stamped, but you will see below that the Patent Register is evidence in Scotland, and prima facie evidence in England and Wales of anything required and authorised by the Patents Act and the Patents Rules:

**Patents Act 1977**

<http://www.ipo.gov.uk/patentsact1977.pdf>

*section 32(9):*

*(9) Subject to subsection (12) below, the register shall be prima facie evidence of anything required or authorised by this Act or rules to be registered and in Scotland shall be sufficient evidence of any such thing.*

*(12) [repealed]*

The Patents Rules state that certain forms must be used. The Form 21/77 contains a declaration with respect to Stamp Duty. If the Comptroller is satisfied that any necessary Stamp Duty has been paid, and he registers a transaction, the registration is prima facie evidence of the payment of Stamp Duty in England and Wales, and

evidence of payment in Scotland.

## Patents Rules 1995

<http://web.archive.org/web/20030416202328/www.patent.gov.uk/patent/legal/patrules.htm>

Rule 4:

### **Forms**

*4.-(1) The forms of which the use is required by these Rules (except the forms mentioned in rule 121(1)) are those set out in Schedule 1.*

*(2) A requirement under these Rules to use such a form is satisfied by the use either of a replica of that form or of a form which is acceptable to the comptroller and contains the information required by the form set out in that Schedule.*

*(3) A requirement under these Rules to use a form shall not apply if the comptroller, in directions made under section 124A, directs that the information required may be presented in some other manner.*

The Form 21/77 and the guidance on completion of the Form can be accessed here

<http://web.archive.org/web/20030202221947/www.patent.gov.uk/patent/forms/ukpatsupp.htm>

Box 7 of the Form has a stamp duty declaration. The attached skeleton argument presented to the High Court explains in paragraphs 1-11 the Patent Office's view of the registration process and Stamp Duty.

The Form 21/77 registered on 20-09-04 and referred to on that date in the Register for

GB2267412 <http://www.ipo.gov.uk/patent/p-find/p-find-number.htm> (enter that number in the publication box and click "full details")

## TRADE MARK

Under the trade marks act, <http://www.ipo.gov.uk/tmact94.pdf> the Register is prima facie evidence of a valid registration:

**section 72.** *In all legal proceedings relating to a registered trade mark (including proceedings for rectification of the register) the registration of a person as proprietor of a trade mark shall be prima facie evidence of the validity of the original registration and of any subsequent assignment or other transmission of it.*

### **Under the Trade Marks Rules:**

*Rule 41(3):*

*(3) Where the transaction is effected by an instrument chargeable with duty, the application shall be subject to the registrar being satisfied that the instrument has been duly stamped.*

Here is the record of the registration of a trade mark assignment dated 15-09-03, registered on 27-09-04

<http://www.ipo.gov.uk/tm/t-find/t-find-number?detailsrequested=H&trademark=1488225> which relied on the 15-09-03 sale agreement.

Under the Patents Act 1977 and under the Trade Marks Act 1994 I am compelled to accept the prima facie evidence of these registrations as being validly made (with any necessary Stamp Duty paid). In Scotland, I would be compelled to accept the registration of the Patent as evidence of the payment of Stamp Duty.

The Comptroller has his evidence of the Register and does not need to call upon the document now that the registrations are made, yet I am denied the right to use my counterpart of the document in evidence to show that it is not an assignment - because my counterpart is not stamped.

Given that you too have to accept (or otherwise directly contest) the prima facie evidence, and evidence, of the validity of the registrations, the only way I can see you contesting my claim that, as a result of what your colleague said and what I have heard elsewhere, duty has been paid on Mr. Brassington's counterpart, the proper course of action would be to stamp my counterpart of the agreement with £5 duty paid or show me evidence that duty has not been paid by Mr. Brassington - to counter the Comptroller's evidence that it has.

HMRC does not appear to have any intention of contesting the Comptroller's evidence under s.17 Stamp Act 1891, so, on that basis also, I contend that you should stamp my counterpart.

Please consider the evidence and tell me whether I can send you my copy of the agreement.

Yours sincerely,

Andrew Hall

Sense-Sonic Ltd

----- Original Message -----

**From:** [Hanratty, Les \(ESM Stamp Taxes\)](#)

**To:** [Sense-Sonic Ltd](#)

**Sent:** Friday, September 19, 2008 4:27 PM

**Subject:** Stamping of Duplicate Documents

Dear Mr Hall,

Since our telephone conversation earlier today I have been advised that the delay is due to the solicitor being off ill. I know this is not what you wish to hear and I can only apologise for the delay.

With regard to your question on the stamping of a duplicate document. I can advise you that duplicate documents can be stamped under the provisions of Section 11 SA 1891 and stamped with duty under the provisions of Para 19 of Schedule 13 FA 1999 The duplicate document under hand only of an instrument under seal is regarded as chargeable under Para 19 . Provided the original has been fully stamped the duplicate is chargeable with £5 fixed duty and denoted with the "Duplicate Denoting Stamp . It is important to note that where the provisions of Section 11 apply evidence showing proof the original document has been stamped before the duplicate can be stamped. Under normal circumstances production of the original stamped document or a copy of the document showing duty paid would be expected. If that was not possible details of when the payment was made or a photocopy of the cashed cheque would be considered acceptable.

Please feel free to contact me if you wish any further assistance

Les Hanratty  
Operations Manager  
Tel 0131 442 3192  
Email [leshanratty@hmrc.gsi.gov.uk](mailto:leshanratty@hmrc.gsi.gov.uk)

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 08 October 2008 13:44  
**Subject:** Patent Office - stamp duty - sense-sonic

Dear Mr. Hanratty,

Here is just one of several examples of how the Patent Office registered transactions without Stamp Duty being paid. The Comptroller would ignore the earlier effective transaction and register a later, fake transaction.

Please let me know if you get the gist of the following instruction to his staff:

*Requests for registration of a transaction (usually an assignment) sometimes refer to an "effective date" of the transaction, asserting that an earlier (un-exhibited) document transferred title.*

*It is usually part of the registration request that this earlier date is the date accorded to the change of ownership on the Register.*

*Before such a registration can be made there are objections to be overcome, eg. consideration of the potential Stamp Duty liability of that earlier document and it meeting the requirement to be signed by all parties, together with all other technical requirements.*

*Unless these considerations can be satisfied registration should not be made quoting that earlier date.*

*While an appropriate signed Form 21/77 will be accepted at face value, registration based on an assessment of the evidence should reflect that evidence and not documents which are unseen and not available for inspection.*

Please make enquiries within HMRC to find out why the Comptroller considered that he could register chargeable transactions effected on or after 28th March 2000 without establishing that Stamp Duty had been paid. Did HMRC strike a deal to turn a blind eye, as long as the document itself was not registered as documentary evidence?

*"For transactions effected on or after that date (28th March 2000) it will no longer be necessary to establish that any instrument that should have been stamped actually has been stamped before the transaction can be registered in any of the patents, designs or trade marks registers.*

*"Consequently the declarations relating to stamp duty on patents Form 27177, registered designs Form 12A and trade marks Form TM16 will not serve any legal purpose for transactions effected on or after 28 March 2000, and, accordingly they no longer need to be completed for such transactions".*

Yours sincerely

Andrew Hall

**Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 21 October 2008 13:50  
**Attach:** A1 draft reg impact 1998.PDF; A2 regulatory impact.PDF; A3 patents directorate instruction '99.PDF; SACIP comments 1999.PDF; stamp declaration 1999.PDF; ultra vires agent's comments im.PDF; stamp duty - D Young & Co 20081016140902.pdf  
**Subject:** Re: Patent Office - stamp duty - sense-sonic

Dear Mr. Hanratty,

**Under the Freedom of Information Act 2000** I require that your policy department sends me a detailed summary of the work it has carried out in the matter of the Comptroller-General of Patents, Designs and Trade Marks' registration of transactions effected by unstamped documents, when that work was carried out and why there has been no response whatsoever.

I also require a formal response to my complaint within 7 days of this email.

I made my complaint in April 2008 and have heard absolutely nothing save an excuse that the solicitor has been ill.

I now have documentary evidence of an unlawful and deceitful attempt to change the Patents Rules 1995 to stem the flow of documents into the Patent Office so that the Comptroller could claim to rely only on a declaration that Stamp Duty had been paid instead of examining the documents.

The attempt was unwittingly thwarted and the unintended rule-change option was passed by Parliament.

The regulatory impact assessment stated that there was a risk that fictitious assignment could be registered. The benefits of the rule change to the customer were subject to false claims and deception - there was no benefit to the customer at all. the aim was to cut 3,750 documents out of the officers' work-load and enable them to rubber stamp applications.

Not that I expect HMRC will do anything about this fraud (I shall have to deal with it myself through the Courts and with the Police) I attach some documents which HMRC should examine. I am not wasting time handing it to policy on a plate, they can read the documents, find the relevant sections and draw from them what they will.

Because the Comptroller's officers did not get the rule change they wanted, the Comptroller thereafter issued instructions that documents should be ignored wherever possible. They acted unlawfully in their exclusion of documents which were clearly unregistrable and yet went ahead and registered fictitious transactions based on what was claimed on the application forms.

The Chartered Institute of Patent Agents has been extremely helpful and has provided evidence that Stamp Taxes told the Comptroller in 1999 that a signed declaration with respect to Stamp Duty was not sufficient and that she must inspect the documents themselves.

I will get the HMRC communications from the Comptroller under the FoIA 2000.

HMRC appears to have turned a blind eye to this, so I am going ahead on that basis.

If policy has a different view I suggest that it is expressed with 7 days as I am not going to be silenced simply because HMRC and the Comptroller would like this matter to go away.

The Courts have already issued a warning in 1997 to all those who register short form assignments and do not disclose the true document of transfer: if the Stamp Act does not trap them, s.68 Patents Act 1977 does.

However, it is clear that the Comptroller actively sought to prevent the true documents being registered, simply because it was considered to be too much like "work" to establish whether Stamp Duty had been paid.

Yours sincerely,

Andrew Hall.

5 Enclosures relate to the 1999 rule change. Policy will need to read the emails in "stamp declaration 1999.PDF" in the order of the times thereon (they were all sent on 21/12/1999 - they day before the rules changed). The sixth "stamp duty - D Young & Co refers to HMRC disapproval of the use of mere declarations.

----- Original Message -----

**From:** [Hanratty, Les \(ESM Stamp Taxes\)](#)

**To:** [Andrew Hall](#)

**Sent:** Friday, October 10, 2008 1:55 PM

**Subject:** RE: Patent Office - stamp duty - sense-sonic

Dear Mr Hall,

I have passed your email to our policy team to consider.

Yours sincerely

Les Hanratty

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**From:** Andrew Hall [mailto:[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)]

**Sent:** 08 October 2008 14:45

**To:** Hanratty, Les (ESM Stamp Taxes)

**Subject:** Patent Office - stamp duty - sense-sonic

Dear Mr. Hanratty,

Here is just one of several examples of how the Patent Office registered transactions without Stamp Duty being paid. The Comptroller would ignore the earlier effective transaction and register a later, fake transaction.

Please let me know if you get the gist of the following instruction to his staff:

*Requests for registration of a transaction (usually an assignment) sometimes refer to an "effective date" of the transaction, asserting that an earlier (un-exhibited) document transferred title.*

*It is usually part of the registration request that this earlier date is the date accorded to the change of ownership on the Register.*

*Before such a registration can be made there are objections to be overcome, eg. consideration of the potential Stamp Duty liability of that earlier document and it meeting the requirement to be signed by all parties, together with all other technical requirements.*

*Unless these considerations can be satisfied registration should not be made quoting that earlier date.*

*While an appropriate signed Form 21/77 will be accepted at face value, registration based on an assessment of the evidence should reflect that evidence and not documents which are unseen and not available for inspection.*

Please make enquiries within HMRC to find out why the Comptroller considered that he could register chargeable transactions effected on or after 28th March 2000 without establishing that Stamp Duty had been paid. Did HMRC strike a deal to turn a blind eye, as long as the document itself was not registered as documentary evidence?

*"For transactions effected on or after that date (28th March 2000) it will no longer be necessary to establish that any instrument that should have been stamped actually has been stamped before the transaction can be registered in any of the patents, designs or trade marks registers.*

*"Consequently the declarations relating to stamp duty on patents Form 27177, registered designs Form 12A and trade marks Form TM16 will not serve any legal purpose for transactions effected on or after 28 March 2000, and, accordingly they no longer need to be completed for such transactions".*

*Yours sincerely*

*Andrew Hall*

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✓ 1/2 22/19  
✓ 1000.  
From:

PDD/H  
Room 3. Y54  
Concept House

GTN:

17 September 1998

### Draft Regulatory Impact Assessment

As agreed, I attach my first draft of a Regulatory Impact Assessment (RIA) for the package of deregulatory rule amendments I submitted to under cover of my minute of 20 July.

In preparing the draft I have followed the advice given in the "Better Regulation Guide" (BRG) a copy of which I believe has been sent to you. Bearing in mind that the amendments are designed to reduce unnecessary burdens, including costs, that the current rules place on our customers, not all the headings described in Part 2 of the BRG are appropriate, eg the Compliance Cost for Business of the revised rules. In selecting those headings that I consider appropriate I have followed the format that F adopted for the amendments to the Fees Rules which also benefit our customers without imposing additional costs.

The BRG indicates that the RIA should be concise, ie no more than two or three pages, but where the regulations are complex a detailed analysis should be attached as a separate annex (paragraph 1.2. Part 2). With this in mind, and given the fact that the SI covers amendments to numerous rules, I have described the benefits of each amendment and the options that were considered in a separate annex. Apart from the recommended amendment, in most cases the only other option I have considered is the "do nothing option" which the BRG suggests can provide a useful base case against which other options may be compared (paragraph 2.14. Part 2).

The BRG recommends quantifying any benefits in monetary terms. Where possible I have attempted to include some indication of the cost savings though in most case I have yet to carry out a full assessment of the likely savings and so have not inserted all the figures at this stage.

Subject to any revisions you wish me to make to the draft, I propose seeking advice from (Competitiveness Unit) on whether he considers the draft suitable.

well done. I've made some suggestions. Some clarification for the benefit of lay readers might be helpful. Happy to discuss

ci (this page)

A good draft. ( suggestions will make it even better.)

As you know, I think we should try adding our "Wolf" rule changes to this package. You may want to defer showing this to until they are reflected in it.

5/10.



Option 2 - Remove the requirement to file a Patents Form 53/77 and fee. There seems to be no justification for requiring a successful applicant for restoration to file any more forms or pay any more fees than an unsuccessful applicant bearing in mind that there is little difference in the administrative cost incurred by the Office in processing either case. This would save successful applicants the expense of filing the Patents Form 53/77 and the fee which currently stands at £135.

Option 2 is recommended for the obvious benefits, notably the cost saving it will bring to successful applicants for restoration.

### Rule 43

This rule requires a patent proprietor, who wishes to surrender his patent, to file a Patents Form 2/77 together with a statement setting out the reasons for surrendering the patent.

Option 1 - Do nothing. The current requirement to file a form and give reasons for surrendering a patent puts an unnecessary burden on a patent proprietor. It also deters proprietors from filing such requests preferring instead to leave it to lapse naturally by not paying the next renewal fee. This is a disadvantage to industry and the public generally as the technology covered by the patent continues to be protected from use by others for a longer period.

Option 2 - Amend the rule by replacing the requirement to file a Patents Form 2/77 and reasons with a simple written request to surrender the patent. This would remove the current burden placed on proprietors of having to file a form and accompanying reasons. Moreover, it should benefit industry and the public generally as it should help encourage proprietors to surrender their patents at the earliest possibility rather than allow them to lapse naturally so that the technology protected by the patent will be made available for general exploitation sooner.

In view of the clear advantages to proprietors, industry and the public Option 2 is recommended.

### Rule 46

Under this rule a request to register an assignment of a patent or patent applicant must be signed by or on behalf of all parties to the assignment.

Option 1 - Do nothing. The current requirement places a burden on the person filing the request to register ~~to~~ assignment as he has to obtain both signatures (viz. assignor and assignee)

Option 2 - Amend the rule to make it an option that a request to register an assignment can be signed by or on behalf of the assignee only. This would reduce the burden placed on the person filing a request to register an assignment as they would not have to obtain the signature of the assignee <sup>or</sup> which could be difficult in certain circumstances, particularly if the assignor resides in another country. However, it would be open to abuse in that anyone could file a request to have a patent or patent application recorded as assigned to them without any actual assignment having taken place.



3??  
Option 3 - Amend the rule to make it an option that a request to register an assignment can be signed by or on behalf of the assignor only. This would reduce the burden placed on the person filing the request as he would not have to obtain the assignee's signature which could be difficult. Although it is possible that an applicant for or proprietor of a patent could file a request to register a fictitious assignment of his patent or application to another person the likelihood of this occurring is considered to be minimal and outweighed by the benefit of the proposed amendment.

Option (2) is recommended in view of the reduced burden placed on the person filing the registration request.

### Rule 85

This rule requires international applications (patent applications filed under the Patents/Cooperation Treaty) to enter the national phase in the UK within 20 months if the UK has not been "elected" in accordance with Chapter II of the Treaty and 30 months if it has been elected.

Option 1 - Do nothing. The current time limits places applicants at a slight disadvantage when entering the national phase in the UK compared with other countries where the time limits are one month longer.

Option 2 - Amend the rule to extend the time limits to 21 and 31 months respectively so bringing them into line with the time limits that apply in other member states. This provides a slight benefit for applicants by giving them an additional month in which their international application can enter the UK national phase.

Sounds a bit lukewarm!  
In view of the slight benefit to applicants Option 2 is recommended for adoption.

### Rule 110

If the Comptroller decides that an application under this rule to extend a prescribed period should be allowed, the applicant is required to file a Patents Form 53/77 and fee of £135.

Option 1 - Do nothing. The present rule effectively penalises and an applicant who is successful in convincing the Comptroller that a prescribed period should be extended by requiring him to file an additional form and fee which an unsuccessful applicant is not required to do.

Option 2 - Remove the requirement to file the Patents Form 53/77 and fee. There seems no justification in requiring a successful applicant to file any more forms or fees than an unsuccessful applicant bearing in mind that there is little difference in the administrative costs to the Patent Office in processing either case. This would save successful applicants the expense of filing a Patents Form 53/77 and the associated fee which currently stands at £135.

Option 2 is recommended for the obvious benefits, notably the cost saving for successful applicants for extensions of time limits under this rule.



## REGULATORY IMPACT ASSESSMENT

### THE PATENTS (AMENDMENT) (No.2) RULES 1999

#### FINAL VERSION

#### The Issue and Objective

1. The proposed rule amendments are the result of two extensive reviews undertaken by the Patent Office on its own initiative.

#### Deregulation Review

2. This was a review of the Patents Rules 1995 carried out by a team comprising officials from the Patent Office and representatives from the following interested organisations:

The Chartered Institute of Patent Agents (CIPA)  
The Institute of Trade Mark Attorneys (ITMA)  
The International Federation of Intellectual Property Attorneys (FICPI)  
The Federation of Small Businesses (FSB)

3. The objective of the review was to challenge the need for the existing rules with a view to deleting or simplifying those for which a proven benefit could not be established, particularly those that impose an unnecessary burden on Patent Office customers.

#### Review of Hearings and Related Proceedings

4. This review was prompted by Lord Woolf's report *Access to Justice*, which made extensive recommendations for improvements to the administration of civil justice in the Courts of England and Wales. Those recommendations have since been implemented by the Lord Chancellor through the Civil Procedure Rules 1999.

5. The Office's review was established with a view to seeing what lessons could be learned from Lord Woolf's work and applied to the practices and procedures involved in the Office's operation as tribunal hearing "with notice" (formerly known as *inter partes*) and "without notice" (formerly known as *ex parte*) proceedings. It was undertaken by a cross-directorate team of Patent Office staff and, in line with the principles set by Lord Woolf, the aim of the review was to simplify and improve the speed of proceedings before the Comptroller and thereby reduce the cost to the parties. Many of the proposals that emerged from the review are being introduced administratively or by Practice Notice, but some require amendment to the Patents Rules themselves.

6. The rule amendments described in this paper do not deal with any perceived risks and so a risk assessment is not appropriate. This has been agreed with the DTI's Better Regulation Unit.



imposed by the existing rules, the proposed amendments should be of particular benefit to small firms which are an important source of innovation in the UK and are most sensitive to the burden of complying with regulatory requirements and the associated costs. The Federation of Small Businesses was represented on the team that carried out the deregulation review and so was actively involved in proposing the rule changes that emerged from that review. The Federation is also a member of the Standing Advisory Committee on Industrial Property (SACIP) which has welcomed the proposals.

## Extent of Consultation

14. The deregulation amendments were developed in consultation with representatives of the organisations mentioned in paragraph 1 above. Those rule amendments and the amendments proposed by the Woolf review team have been discussed and endorsed by the Standing Advisory Committee on Industrial Property (SACIP). A full list of the members of SACIP at that time is attached as annex B.

## Summary and Recommendations

15. The net result of the rule amendments will be to reduce or remove unnecessary burdens which the current rules impose on Patent Office customers and simplify and speed up proceedings before the Comptroller and in so doing help reduce the cost to the parties. It is therefore recommended that the statutory instrument be approved and implemented.

## Monitoring and Review

16. No specific steps are considered necessary to monitor and review the rule amendments after they are introduced though the Patent Office will, of course, reconsider the changes should it become aware of any problems that may be brought to its attention either directly by customers or through their representative organisations. The Office is also committed to a process of continuous improvement and will therefore be vigilant to opportunities for further improvement.

## Declaration:

**I have read the Regulatory Impact Assessment and I am satisfied that the balance between cost and benefit is the right one in the circumstances.**

Signed by responsible Minister .....  .....

Date ..... 29 11 99 .....

Contact point: Patent Office, Concept House, Cardiff Road, Newport, South Wales, NP9 1RH. Tel No: 01633 Fax 01633 814347. E-Mail: @patent.gov.uk.

Date:



Option 1 - Do nothing. The current requirement to file a form and give reasons for surrendering a patent puts an unnecessary burden on a patent proprietor. It also deters proprietors from filing such requests preferring instead to leave the patent to lapse naturally by not paying the next renewal fee. This is a disadvantage to industry and the public generally as the technology covered by the patent continues to be protected from use by others for a longer period.

Option 2 - Amend the rule by replacing the requirement to file a Patents Form 2/77 and reasons with a simple written request to surrender the patent. This would remove the current burden placed on proprietors of having to file a form and give reasons. Moreover, it should benefit industry and the public generally as it should help encourage proprietors to surrender their patents at the earliest possibility rather than allow them to lapse naturally so that the technology protected by the patent will be made available for general exploitation sooner.

In view of the clear advantages to proprietors, industry and the public option 2 is recommended.

#### **Rule 14**

This rule amends rule 44 of the Patents Rules 1995 which requires the Comptroller to enter the name and address of the inventor on the Register of Patents.

Option 1 - Do nothing. Entering the inventor's address on the Register, which is now accessible on the Internet, means that third parties can send unsolicited mail direct to that person. This has recently given rise to difficulties to some inventors.

Option 2 - Amend the rule to allow the inventor's address to be omitted from the Register if requested by the applicant.

Option 2 is preferred as it reduces the chances of third parties sending unsolicited mail to inventors if they do not wish to receive such mail.

#### **Rule 15**

This rule amends rule 46 of the Patents Rules 1995 under which a request to register an assignment of a patent or patent application must be signed by or on behalf of all parties to the assignment.

Option 1 - Do nothing. The current requirement places a burden on the person filing the request to register an assignment as he has to obtain both signatures (viz - assignor and assignee).

Option 2 - Amend the rule to make it an option that a request to register an assignment can be signed by or on behalf of the assignee only. This would reduce the burden placed on the person filing a request to register an assignment as they would not have to obtain the signature of the assignor which could be difficult in certain circumstances, particularly if the assignor resides in another country. However, it would be open to abuse in that anyone could file a



request to have a patent or patent application recorded as assigned to them without any actual assignment having taken place.

Option 3 - Amend the rule to make it an option that a request to register an assignment can be signed by or on behalf of the assignor only. This would reduce the burden placed on the person filing the request as he would not have to obtain the assignee's signature which could be difficult. Although it is possible that an applicant for or proprietor of a patent could file a request to register a fictitious assignment of his patent or application to another person the likelihood of this occurring is considered to be minimal and outweighed by the benefit of the proposed amendment.

Option 3 is recommended in view of the reduced burden placed on the person filing the registration request.

#### **Rule 17(a)**

This rule amends rule 85 of the Patents Rules 1995 which requires international applications (patent applications filed under the Patent Cooperation Treaty) to enter the national phase in the UK within 20 months if the UK has not been "elected" in accordance with Chapter II of the Treaty and 30 months if it has been elected.

Option 1 - Do nothing. The current time limits place applicants at a disadvantage when entering the national phase in the UK compared with other countries where the time limits are one month longer.

Option 2 - Amend the rule to extend the time limits to 21 and 31 months respectively so bringing them into line with the time limits that apply in other member states. This provides a benefit for applicants by giving them an additional month in which their international application can enter the UK national phase.

In view of the benefit to applicants option 2 is recommended for adoption.

#### **Rule 17(b)**

This rule amends rule 85(2)(a) which prescribes a period of two months for filing a translation of information supplied in accordance in respect to the deposit of microorganisms in accordance with paragraph 1 of Schedule 2 to the Rules.

Option 1 - Do nothing. The current time period puts pressure on the applicant to produce and file a verified translation within two months.

Option 2 - Extend the period to three months so reducing the pressure on applicants.

Option 2 is recommended as it benefits applicants by reducing the pressure placed on them.



**The Patents (Amendment) (No.2) Rules 1999 (SI No. 3197)**

**The Registered Designs (Amendment) Rules 1999 (SI No. 3196)**

**The Designs Right (Proceedings before Comptroller) (Amendment) Rules 1999 (SI No. 3195)**

## **Background**

These Rules, which come into force on 22 December 1999, give effect to a broad package of amendments to the Patents Rules 1995, Registered Design Rules 1995 and Design Right (Proceedings before Comptroller) Rules 1989.

Most of the amendments arise from two extensive reviews initiated by the Patent Office.

### Deregulation Review

This review was carried out by a small team jointly comprising officials from the Patent Office and representatives of its main users, namely the Chartered Institute of Patent Agents, the Institute of Trade Mark Attorneys, the International Federation of Intellectual Property Attorneys and the Federation of Small Businesses. The aim was to challenge robustly the need for all the existing patents and designs rules with a view to deleting or simplifying those for which a proven benefit could not be established, particularly those that imposed a burden on Patent Office customers.

### Review of Hearings and Related Proceedings

Lord Woolf's report *Access to Justice* made extensive recommendations for improvements to the administration of civil justice in the Courts of England and Wales. The Patent Office was keen to see what lessons could be learned from Lord Woolf's work and to apply them to the practice and procedures involved in the Office's operation as a tribunal whereby it acts in a quasi-judicial capacity settling disputes between parties. A fundamental review was undertaken and, in line with principles identified by Lord Woolf, its aim was to simplify and improve the speed of proceedings before the Comptroller and thereby reduce the cost to users. Most of the recommendations that arose from this review can be introduced by changing established practice without having to amend the rules. These non-statutory changes will be explained in a separate PDI. However, there are a number of significant recommendations that require amendments to the rule and have been included in the above statutory instruments. Taken as a whole, the implementation of the recommendations that emerged from the review complete the delivery of the commitment of the Competitiveness White Paper's Intellectual Property Action Plan to "reform the civil law system for IPR litigation".

Copies of the statutory instruments have been distributed within PDD. Further copies may be obtained from : (Tel ext: ).

The following summarises the amendments introduced by the statutory instruments and the consequential changes to procedures. The underlined rules are the rules in the statutory instruments.



### Rule 13

This rule amends rule 43 of the Patents Rules 1995 which required a patent proprietor, who wishes to surrender his patent, to file a Patents Form 2/77 together with a statement setting out the reasons for the surrender. The rule has been amended so that the proprietor no longer has to file a Patents Form 2/77 and give reasons but simply has to submit a written request to surrender the patent.

### Rule 14

This rule amends rule 44 of the Patents Rules 1995 which requires the Comptroller to enter the name and address of the inventor on the Register of Patents. The rule has been amended to allow the inventor's address to be omitted from the Register if requested by the applicant.

### Rule 15

This rule amends rule 46 of the Patents Rules 1995 under which a request to register an assignment of a patent or patent application must be signed by or on behalf of all parties to the assignment. The amended rule makes it an option that a request to register an assignment can be signed by or on behalf of the assignor only. The Patents Form 21/77 is to be amended by splitting box 7 of the form so that the assignor signs to confirm that the assignment has taken place and the assignee signs to confirm that stamp duty has been paid. In the meantime, if Assignments Section receives the current form with the assignor's signature only they should write to the address for service asking for written confirmation from the assignee that stamp duty has been paid. The Office does not anticipate many Patent Forms 21/77's being filed with only the assignor's signature.

### Rule 17(a)

This rule amends rule 85 of the Patents Rules 1995 which requires international applications (UK) to enter the national phase in the UK within 20 months if the UK has not been "elected" in accordance with Chapter II of the Treaty and 30 months if it has been elected. The rule has been amended by extending the time limits to 21 and 31 months respectively so bringing them into line with the time limits that apply in other member states.

### Rule 17(b)

This rule amends rule 85(2)(a) by extending the period for filing a translation of information supplied in respect to the deposit of microorganisms, in accordance with paragraph 1 of Schedule 2 to the Rules, from two months to three months.

### Rule 17(c)

This rule amends rules 85(3)(c) and (d) which, in referring to rule 6(6), requires an applicant for an international patent (UK) which claims as its date of filing (the priority date) the filing date of an earlier application, not published in English, to file a verified English translation of that earlier application within 22 months of the priority date. The rule has been amended to allow translations to be filed up to the date of grant so bringing the rule into line with the amendment to rule 6(6).



Mr

To see and file, please.

8000. 2/2.

Chairman, SACIP

**The Patent Office**

Concept House  
Cardiff Road  
Newport NP9 1RH

Switchboard  
01633 814000

Direct line 01633-  
Facsimile 01633-814922  
E-mail: @patent.gov.uk  
Our Ref. SACIP 6/00  
Date 27 January 2000

Dear

**The Patents (Amendment) (No.2) Rules 1999**  
**The Registered Designs (Amendment) Rules 1999**  
**The Design Right (Proceedings before Comptroller) (Amendment) Rules 1999**

The Patent Office is, as always, very grateful for the comments received from SACIP members on the drafts of these Statutory Instruments which were enclosed with Sean Dennehey's letter of 5 August (SACIP 74/99). The comments were given very careful consideration in finalising the SIs, which were laid before Parliament on 30 November and are expected to come into force on 22 December 1999.

I attach for your information a summary of all the comments received on the drafts, together with the Office's responses. Any detailed questions on this should be directed to at the Patent Office address above, by telephone to 01633 81 or by e-mail to @patent.gov.uk.

You will be interested to know that we shall be assisting our users in getting to grips with the new Rules by means of notices, Practice Notices and seminars which we shall be running. We shall of course also be giving users individual advice on procedures as they need it.





# The Patent Office



INVESTOR IN PEOPLE

I regret that we had intended that this letter and summary should have been sent out just before Christmas but due to an oversight it has been delayed. I apologise for any inconvenience caused.

Yours sincerely

Secretary SACIP

1000001001 22 11 22

The phrase "question of entitlement by the inventor" is considered to be too narrow. A challenge to the inventorship frequently forms part of an entitlement dispute, but that does not necessarily mean the referrer believes the person they assert was the inventor was entitled to the patent. The words "question of entitlement by the inventor" have therefore been replaced with "question of inventorship".

#### **Rule 8**

##### Comment

The relaxation of the time limits, etc. for filing divisional patents gives rise to the potential for some companies seeking to abuse the possibility of divisional patents to allow them to try to modify existing claims if they are ruled invalid either by the court or the EPO. Some companies file three or four divisionals at different times to delay final revocation of what can be a dubious patent. The BDMA would be very unhappy if any easing of UK regulations encouraged similar problems in the UK. [BGMA]

##### Reply

While the amendment to rule 24 will provide applicants with a further three months to file a divisional application the applicant will nevertheless be subject to section 20 and rule 34 which requires a divisional application to be put in order for grant within four years and six months of the filing date of the parent application. This should prevent applicants from engaging in delaying tactics by repeatedly filing divisionals if claims do not meet the requirements of the Act. This is not the case with the EPO as the European Patent Convention does not require applications to be put in order for grant within a specified period.

#### **Rule 14**

To better achieve the objective of this amendment rule 44(2)(b) remains unchanged but an additional paragraph (5) has been added to the end of the rule to make it clear that the Comptroller may withhold an inventor's address from appearing on the register if the inventor so requests.

#### **Rule 15**

##### Comment

Is not the proposed amendment of rule 46(2) *ultra vires* with regard to section 30(6), which requires an assignment, etc. of a patent to be "signed by or on behalf of the parties"? [ (CIPA)]

##### Reply

Rule 46(2)(a) is concerned with applications to register or give notice of an assignment or



assignment. The change to the rule will allow the assignor only to sign the Patents Form 21/77 to apply to register the assignment or assignment. This does not conflict with section 30(6) which requires the actual written assignment of a patent or patent application to be signed by or on behalf of the parties, ie the assignor and assignee.

## **Rule 18**

### Comment

The proposal to give the Comptroller unlimited power to set whatever time limit she wishes within which a hearing can be requested seems to be inimical to the concept of natural justice whereby any litigant is entitled to be heard, for which reasonable notice should be available. The 14 days minimum notice has been included in proposed new rules 88(1A) and (1B) and, on this ground also, it seems anomalous that rule 88(1) should omit this notice period. [CIPA]

### Comment

The Council [Council on Tribunals] are uneasy about the provisions allowing the Comptroller to give a shorter notice of hearings than 14 days. This does seem capable in some circumstances of leading to unfairness, eg by leaving a party with too short a time to prepare for a hearing or assembling evidence and/or witnesses. The Council would appreciate clarification of the circumstances in which the power to shorten the notice of hearing without the agreement of all parties might be used. [Council on Tribunals]

### Reply

In the overwhelming number of cases the standard 14 days' notice will continue be given to the parties. However, there may be occasions when a Hearing Officer may consider it appropriate to set a shorter period, eg if a preliminary matter needs to be dealt with urgently prior to the substantive hearing. Under no circumstances will the Comptroller refuse a litigant the basic right to be heard. A Practice Notice will explain the position to users.

## **Rule 20**

### Comment

Should there not be a requirement that "witness statements", be dated, including the "statement of truth"? [Council on Tribunals]

### Reply

New rule 104(A)(1) will be revised to require the witness statement to be dated as well as signed.

### Comment

From:  
To:  
Date:  
Subject:

21 December 1999 4:32pm  
Draft Patents Directorate Instruction

Further to my recent e  
interpretation of the situation.

- mail, I attach confirmation of my

I agree that the stamp duty aspect of the current declaration is wholly  
independent of any requirements of the Patents Act and Rules, and that, with  
a declaration a separate declaration, it will be a declaration made for the  
purposes of the Stamp Act and not for the Patents Act.

From:

To:

Date:

21 December 1999 4:29pm

Subject:

I agree that the stamp duty aspect of the current declaration is wholly independent of any requirement of the Patents Act and Rules, and that, when it becomes a separate declaration, it will be a declaration made for the purposes of the Stamp act and not for the Patents Act.



From:

To:

Date:

Subject:

- Reply

21 December 1999 4:26pm  
Draft Patents Directorate Instruction

- Reply - Reply - Reply

I do not believe that this is a problem because the requirement on the PF21/77 to confirm that stamp duty has been paid does not, as I understand it, relate to rule 46(2) but to the general provision in the Stamp Act which places an obligation on the Comptroller to ensure that stamp duty has been paid before recording the transfer of property, such as the assignment of patent rights. Therefore, requiring a separate signature on the PF21/77 confirming that stamp duty has been paid should not conflict with the amendment to rule 46(2).

I am checking this reasoning with  
a definitive response.

and will get back to you with

>>>

t 21/December/1999 11:51am >>>

Sorry to be awkward, but If your revised Form will require signatures from both parties to separate the legs of the declaration, and we will be asking for those signatures, we may not be acting in accordance with the new Rule you have just introduced.

**From:**

**To:**

**Date:** 21 December 1999 4:16pm

**Subject:** Draft Patents Directorate Instruction

- Forwarded

- Reply - Reply - Reply

Please see attached.

I think the answer to point is that the requirement in box 7 of the current PF21/77 for confirmation that stamp duty has been paid does not relate to rule 46(2) or any other provision in the Patents Act or Rules but to the general requirement in the Stamp Act which effectively requires the Comptroller to ensure that stamp duty has been paid before recording the transfer of property, such as the assignment of patent rights. Therefore, requiring a separate signature confirming on the PF21/77 confirming that stamp duty has been paid does not conflict with the amended rule 46(2).

Do you agree with this interpretation?

21/December/1999 10:42am >>>

Rule 14

This doesn't present a problem. We have spoken with Formalities ( ) and have agreed a procedure for spelling and highlighting names where the inventor's address needs to be suppressed.

Rule 15

In principle no objections. However, as the Form 21/77 presently stands the one signature (the assigner) which could, under the new arrangements, now appear at section 7 of the Form will look as if it's covering both the transfer of rights in the property and confirmation that stamp duty has been paid. At present, for the latter, the Office has always sought the assignee's signature. Unless, therefore, amendments to the Form are made soon, I can foresee confusion arising.

I know that the whole question of stamp duty remains in the melting pot and that is attempting to bring the interested parties together for a meeting in the New Year but in the meantime we may have difficulties in Assignments in ascertaining just who is signing for what at section 7.

21 December 1999

CC:

PatentOffice\_PDD.PDD



From: PatentOffice\_PDD.PDD  
To: 21 December 1999 11:37am  
Date: 21 December 1999 11:37am  
Subject: Draft Patents Directorate Instruction - Reply - Reply

As you know, I am waiting for advice from (DTI Sols) on a non - statutory change to PF21/77 which will split box 7 so that separate signatures have to be provided; one confirming that the assignment has taken place (assignor) and the other confirming that stamp duty has been paid (assignee). This should address the problem you have identified.

In the meantime, if under the amended rule we receive a PF21/77 with one signature, ie. the assignor's, we should write to the agent who has filed the form asking for written confirmation from the assignee that stamp duty has been paid. I have discussed this with who agrees that we are unlikely to get many PF21/77's signed by the assignor only as it is the assignee who is most likely to apply to register the assignment.

I shall reflect this advice in an amendment to the PDI.

>>> 21/December/1999 10:42am >>>

Rule 14.

This doesn't present a problem. We have spoken with Formalities ( ) and have agreed a procedure for spotting and highlighting cases where the inventor's address needs to be suppressed.

Rule 15.

In principle no objections. However, as the Form 21/77 presently stands the one signature (the assignor) which could, under the new arrangements, now appear at section 7 of the Form will look as if it is covering both the transfer of rights in the property and confirmation that stamp duty has been paid. At present, for the latter, the Office has always sought the assignee's signature. Unless, therefore, amendments to the Form are made pdq. I can foresee confusion arising.

I know that the whole question of stamp duty remains in the melting pot and that is attempting to bring the interested parties together for a meeting in the New Year but in the meantime we may have difficulties in Assignments in ascertaining just who is signing for what at section 7.

21 December 1999.

CC: PatentOffice\_PDD.PDD

**From:**  
**To:**  
**Date:** 21 December 1999 10:55am  
**Subject:** SI 3197 PAts amend Rules (2) '99

These Rules come into force on 22 December 1999. Please confirm whether Forms filed before that date, but not considered until on, or after, should be subject to the existing or replacement Rule 46(2) ie; transitional provisions.

**CC:**



# Letters to the Editor

## ✧ Stamp Duty

From: Mr. M. Haines

Dear Sir, \_ In the Stamp Office notes, reproduced at September [1999] CIPA 770-775, it is stated: "The Stamp Office has asked the Patent Office not to accept the statement on their form that the proper stamp duty has been paid without seeing the duly stamped document concerned". Of course, the Patent Office mercifully removed this requirement some time ago, provided that the form is signed by, or on behalf of, all parties to the transaction (see the *Manual of Practice* at 32.09).

As an aside, the text entry in the official register always indicates that a certified copy has been filed, whether or not this is the case. I am advised that the software is designed to enter such wording regardless. In the same vein, every assignment is stated to be a deed.

Yours faithfully,  
MILES HAINES, D. Young & Co, 21 London Road, Southampton, SO15 2AD

## ✧ EPA Fellows

From: Mr. N. Marlow

Dear Sir, \_ I disagree strongly with the sentiments expressed by Mr Farwell in his letter (September [1999] CIPA 836) suggesting that EPAs who are not qualified as CPAs should be admitted to the Institute as Fellows.

I believe that the UK patent profession enjoys a reputation worldwide as a well qualified and knowledgeable profession, to our benefit. One reason for this is the ability and breadth of knowledge needed to pass the UK qualifying examination. In future, with the inevitable further centralisation of patent application procedures, this good reputation will be increasingly important to us.

The EPA qualifying examination is much narrower in scope than the UK examination, and that alone is sufficient for us to regard the qualification of EPA as of lower standard than that of CPA. From my own experience and observation of others' experiences I have no doubt that in some areas at least the EPA examination is easier to pass than the UK

qualifying examination. Anecdotally, one knows of far more candidates successful in the EPA examination who have failed to pass the UK examination than the converse.

The acceptance of a pass in some EPA examination papers as justifying exemption from the corresponding UK paper erodes the standing of the CPA qualification and thus of Fellowship of the Institute; the UK profession might come to regret allowing Fellowship to be further eroded by accepting as Fellows significantly less well qualified EPAs. I do not believe that Mr Farwell's suggestion of retaining the distinction of separate titles for differently qualified Fellows is a sufficient safeguard. If an EPA wishes to become a Fellow, the UK examination is there to be passed!

Yours faithfully,  
N. MARLOW, Reddie & Grose, 16 Theobalds Road, London, WC1X 8PL

From: Mr. A.T. Ranson

Dear Sir, \_ YES. In reply to the letter from I.M. Johnson on this subject (September [1999] CIPA 837), I am "old", and I am a European Patent Attorney by virtue of that age and the initiating "grandfather" clause.

However, I value my Fellowship of the Chartered Institute by virtue of it being obtained during the days when the Institute Examination embodied the very useful and far-reaching Manufactures Paper and even Science Papers.

I similarly value my European qualification, particularly as I was the UNION Member of the Group of Four who originally drafted the Regulations for establishing the European Examination including its form and composition. I well remember the difficulty encountered in persuading our German colleagues to include an element of drafting in the European Examination – their position being that "by the time a candidate was entitled to sit the Examination, he/she **should** be competent in drafting and it was unnecessary to examine in that skill"! My involvement in the European Examination was emphasized in that I was requested to invigilate at the first examination in Munich, following the lengthy discussions to establish the system.

Mr. W.R. Farwell expresses the wish (presumably on behalf of Council) to "cover effectively all UK practitioners", but the present proposal is to extend Fellowship to all European Patent Attorneys who



7. Is not the proposed amendment of rule 46(2) *ultra vires* the provisions of section 30(6), in accordance with Art. 72 EPC, which require an assignment, etc. of a patent to be "signed by or on behalf of the parties"? While an assignment signed only by the assignor may be effective in equity as an agreement to assign according to section 30(6), section 32(3) precludes the entry on the register of notice of any trust, and an equitable assignment of the nature proposed would seem to have effect as a constructive trust. However, perhaps your solicitors have advised that, in view of the decisions noted in para. 32.20 of the 4th Edition of the *C.I.P.A. Guide*, the registration of an equitable assignment of this nature is permissible. The trouble about this is that the register is *prima facie* evidence of the true position, see section 32(9). Perhaps therefore rule 46(2) should be further expanded by the addition of the words "but in the latter case the registration shall have effect only in equity". I suggest that further thought be given to these points if this has not already been done. The Regulatory Impact Assessment is silent on them.



**Excise, Stamps and Money Businesses**  
**Edinburgh Stamp Office**  
Grayfield House  
Bankhead Avenue  
Edinburgh  
Lothian  
EH11 4BF

Mr Andrew Hall  
Sense Sonic Limited

**Tel** 0131 442 3192

**Fax**

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

**Date** 29 October 2008  
**Our ref**  
**Your ref**

Dear Mr Hall

Stamp Act 1891 , S 14(4) and 17

I have now received our Solicitors advice on your question of stamp duty Chargeable on the Sale Agreement and whether the registering the assignment by the Patent Office without the sale agreement having been stamped is liable to a penalty under s.17

Our Solicitor agrees with our view that the Sale purchase agreement is chargeable to stamp duty and the agreement is liable to stamp duty in respect the inter company debt of £350,000. The onus is on the buyers group to show the inter company debt was loan capital as defined by S 78 FA 1986 .The information shown in the financial statements for the years 2002 and 2003 and the board minutes dated 19<sup>th</sup> June 2002 point to the inter company loan being a trade debt arising from an overdraft facility granted to Sense Sonic. In the absence of a loan agreement along with inter company accounts showing the movement of such loan funds we are entitled to view the debt of £350,000 as a trade debt and chargeable to stamp duty. The Sale Agreement should be presented to the stamp office along with payment of the duty penalty and penalty interest if formal adjudication is to be completed.

Our Solicitor also considers the Patent Office is in breach of Section 14 and is liable to penalty under s 17 of the stamp act 1891. HMRC are now considering whether a penalty is to be imposed for this infringement.

Yours sincerely

**Les Hanratty**  
Higher Officer

## Andrew Hall

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 05 November 2008 13:37  
**Attach:** Evidence Index for HM Revenue & Customs 31-10-08.zip; HMRC Comptroller-General of Patents - Stamp Duty 05-11-08.zip  
**Subject:** s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr. Hanratty,

Please ensure that your Solicitor gets that attached letter and index.

It ensures that the Comptroller cannot sustain a claim that he acted in good faith in making the falsified registrations of change of proprietorship in September 2004.

Copies have gone to 8 New Square Chambers and to my Solicitor with a view to challenging the Comptroller in the High Court.

HMRC **must** consider this evidence before issuing a decision on fining the Comptroller, not to do so and not to fine the Comptroller will have serious consequences.

Please confirm receipt of my letter and tell me where I can send a hard copy.

Please also ensure that receipt is confirmed by those dealing directly with the matter at HMRC and that I am informed immediately of such confirmation.

Yours sincerely,

Andrew Hall



**Andrew J.J. Hall**  
Noyna Lodge  
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5 November 2008

Excise, Stamps and Money Businesses  
Edinburgh Stamp Office  
Grayfield House  
Bankhead Avenue  
Edinburgh  
Lothian  
EH11 4BF

Dear Mr. Hanratty,

**s.17 Stamp Act 1891 – Comptroller-General of Patents, Designs & Trade Marks**

1. HM Revenue & Custom's Solicitor has confirmed that the Comptroller is in breach of s.14 Stamp Act 1891 and that a decision, which I sought over six months ago, is to be issued with respect to fining the Comptroller under s.17 Stamp Act 1891 for registering, on the following dates, changes of proprietorship of the following IPR belonging to Sense-Sonic Limited, (which IPR Sense-Sonic Limited had not in fact assigned):

i. Patent No. GB2267412;	20-09-04;
ii. Design No. 2027609;	24-09-04;
iii. Design No. 2022759;	24-09-04;
iv. Trade Mark No. 1488225;	27-09-04.
2. Given that the Comptroller has just told the Surrey Police that no offences have been committed (in an attempt to terminate a criminal investigation into the applicant's falsification of the Registers), I fully expect that he will attempt to deceive HM Revenue & Customs in the meeting your Solicitor is proposing to set up with him and claim that he acted in good faith, took the applications at face value, and took all appropriate steps to investigate my complaints and allegations.
3. Nothing could be further from the truth, as the documentary evidence hereto, supported if necessary by an extensive Master Bundle, clearly proves.
4. **I contend that** there could not be more appropriate circumstances for imposing fines on a registrar, and I am writing to make this absolutely clear.

5. The Comptroller has received, on average, 3,000 applications per annum ([AH1](#)<sup>1</sup>) for registration of transactions affecting patents and is aware that he can be fined for registering an unstamped document, for his Desk Notes ([AH2](#)<sup>2</sup>) and ([AH3](#)<sup>3</sup> at “A”) declare it to be so.
6. However, he believes that he will not be fined if he acts in good faith ([AH4A](#)<sup>4</sup> at “B”).
7. But I can prove that he did not act, and has not acted, in good faith, and I provide documentary evidence to that end.
8. It appears from certain documents hereto that the Comptroller believes that if he does not see ([AH5](#)<sup>5</sup> at “BBB”, extract from Desk Notes) or if he ignores ([AH6](#)<sup>6</sup> at “D”, extract from Desk Notes) the unstamped document upon mention or presentation to him, and registers a transaction on the basis only of a Patent Office Form (or Form and confirmatory assignment, in the case of **AH5**) which tells him that there has been an assignment, and the Form bears a signed declaration with respect to the payment of Stamp Duty, he can validly register the transaction.
9. **I contend that** such conduct is unlawful. **I also contend that**, in the absence of the signatures of the actual parties to the claimed transaction on an accompanying, registered document, the Comptroller must have their signatures on the Form, as [AH12B](#) (“Rule 15”) will make clear.
10. In any event, the Patent Office Application Forms which the Comptroller registered in September 2004, and upon which he relies to oppose me, were not duly signed and were not therefore evidence of the transaction or of the payment of all and any necessary Stamp Duty, as I prove below. (Neither party signed the Forms, and neither party had a duly authorised and registered Agent to sign in their stead – the solitary signatory was a mere Address for Service).
11. HMRC’s booklet ([AH7](#)<sup>7</sup>, at “M”) makes it clear that a mere declaration is not sufficient to ensure that Stamp Duty has been paid. After all, HMRC produced the booklet because so many people signed Patent Office Application Forms (which included a declaration with respect to Stamp Duty) without paying the necessary Stamp Duty and had to be referred to “the Stamp Office”.

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<sup>1</sup> H1-A/p109, Comptroller’s figures on applications received per annum.

<sup>2</sup> H5-R/p.487 “A” to “L” (in particular “K” & “L”), Designs Desk Notes

<sup>3</sup> H5-O/p.444 “A”, Patents Desk Notes

<sup>4</sup> H3-JK/p.336 “B”, Coflexip Stena Offshore Limited’s Patent [1997] RPC 179)

<sup>5</sup> H5-O/p.469-470 “BB”, Patents Desk Notes

<sup>6</sup> H5-O/p.445 “D”, Patents Desk Notes

<sup>7</sup> H1-A/p.100a “M” (HMRC Booklet for Patent Office customers)

12. My own thorough investigations have thrown up documentary evidence of a deceitful attempt by officers at the Patent Office in 1998 to stop the flow of 3,000 assignment, agreement, licence and mortgage documents per annum entering the Patent Office for inspection with regard to the legal effect of the document and with regard to the payment of Stamp Duty.
13. The Comptroller's officers put forward a recommendation for a change to Rule 46(2) Patents Rules 1995 on 17-09-1998 ([AH8](#)<sup>8</sup>) in which they deceived readers unfamiliar with registration formalities (such as the Responsible Minister who signed the Final Version [AH9](#), yet to be cited below) into believing that the purported *difficult-to-get* signatures had to be procured, when they did not.
14. **I contend that, in** the case of the registration of assignments, there was a much-used statutory alternative already available to customers under Rule 4 (use of Forms at Schedule 1) and Rule 46 (Registration) of the Patents Rules 1995, as clearly set out in "note e" of the Form 21/77 itself ([AH10](#)) and as demonstrated below – but this alternative required the Comptroller's officers to inspect and register both Forms 21/77 and accompanying assignments, a statutory formality and work-load which they were desirous to evade by changing Rule 46(2) to remove the statutory requirement for a Form 21/77 to bear the signatures of both parties to an assignment or otherwise be accompanied by "*documentary evidence sufficient to establish the transaction*". The extraordinary thing here was that, as the assignee's signature was required for Stamp Duty purposes, and as it was the absence of the assignors' signatures from Forms which resulted in the officers having to frequently inspect supporting documentary evidence, the officers sought to change the Patents Rules 1995 to remove the need for the assignor to provide a signature on the Form 21/77.
15. Even though the Comptroller of the time was all for "sexing up" the application to Parliament for rule changes (see the manuscript annotations to Rule 85, re: "*slight*" benefit – [AH8C](#), Rule 85), she (like any other person with a modicum of commons sense) thought the officers' recommended change (Option 2) to Rule 46 to allow the Comptroller to register an assignment without seeing any supporting evidence thereof and with only the signature of a purported assignee on a Form 21/77 must be a misprint (see manuscript annotations "? ? 3" – [AH8C](#)), and Option 3 was sent forward in the Final Version signed by the responsible Minister Mr. Kevin Howells on 19-11-1999 ([AH9D](#)<sup>9</sup>).

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<sup>8</sup> H1-A/p.79, Draft Regulatory Impact Assessment, 17-09-1998.

<sup>9</sup> H1-A/p.91, Regulatory Impact Assessment, Final Version, 19-11-1999.

16. Option 3 was for the “*assignor only*” to sign the Form 21/77. This left the unmentioned Stamp Duty declaration unaccounted for, as is shown by the documentary evidence referred to below, and **I contend that** Option 2 was the sole raison d’etre for the officers proposed change to Rule 46 and that they were fully aware that Option 3 would have no benefit and would have little or no take up by customers.
17. This (Option 3) was a wholly pointless change, as the officers’ sole purpose for seeking a change to Rule 46(2) was to remove the requirement for the assignor to sign the Form 21/77 – because assignors rarely did so, hence the vast number of assignment documents being sent to the Patents Assignments Section each year under the alternative provisions set out on the Statutory Form 21/77 – see “note e” of, [AH10B](#) <sup>10</sup> ).
18. Note that neither the Comptroller nor the officers mentioned in the *Impact Assessment* the fact that applicants could send a copy of the assignment in accompaniment to a Form 21/77 and not have to procure any other person’s signature on the Form 21/77.
19. Note also that Option 3 suggests, ridiculously, that it might be difficult to procure the signature of the new owner (who would be the beneficiary of the registration).
20. **I contend that** this perverse and deceitful application for a change to Rule 46(2) was, in its original form (Option 2), a ridiculously naïve attempt by the Comptroller’s officers to get around the Stamp Act 1891 so as to enable them to register assignments on the basis of a solitary signature of the assignee only on a Form 21/77 and thereby enable them rubber stamp applications without ever receiving an assignment - so naïve, in fact, that the Comptroller thought that their recommendation of “Option 2” must be a misprint, and suggesting Option 3 without realising how utterly pointless and unworkable was Option 3 – a Form 21/77 signed by the assignor only.
21. I attach 6 emails ([AH11](#) <sup>11</sup> ), procured under the Freedom of Information Act 2000, which show that the officers knew how pointless the rule change was going to be, once the Comptroller had unwittingly altered it to Option 3, her officers not having dared to withdraw their request for a change and explain that their recommendation of Option 2 was not a misprint but was in fact the only way in which a change to Rule 46 would have any purpose, albeit wholly sinister. The emails were all sent on 21-12-1999, the day before the new Rules were to come into force on 22-12-1999.

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<sup>10</sup> H5-PQ/p.479 “G”, Patents Form 21/77

<sup>11</sup> H1-A/p.88-90, Patent Office internal emails, concern about Stamp Duty.

22. I **contend that** the emails and the Patent Directorate Instruction 3/99 ([AH12B](#) <sup>12</sup> “Rule 15”, marked) show that the eventual rule-change created more work for any customer who chose to take advantage of it and have a Form 21/77 signed “*by the assignor only*” – note that (as a result of the unintended but imposed change from Option 2 to Option 3) the Instruction 3/99 states that few if any such applications of such a nature were to be anticipated, further demonstrating my point that this rule change was a bogus, botched application from start to finish.
23. I refer you to Option 3 ([AH9E](#)) and to the acknowledgement that a “*fictitious assignment*” could be registered and to the wholly false claim that the benefit to customers outweighs this downside, and I refer you to [AH9B](#), paragraph 10, and **contend that** as the Comptroller has used the excuse that the “assignor only” signed the Form 21/77 he registered on 20-09-04 (see [AH19](#) “D”), the rule change assisted the owners of the falsely-registered proprietor and complicated proceedings, increasing costs to the parties and leading the Comptroller to decline to deal with Entitlement Proceedings just two weeks before the appointed trial date.
24. I refer you to the Register for GB2267412 ([AH13](#) <sup>13</sup> at “E”) (which patent the Comptroller has revoked, hoping that it would terminate my royalty claim and stop me digging into his past) where you will see such a “*fictitious assignment*” recorded on 20-09-04 in the false applicant name Tonewear Limited (there being no company of that name in 2004, ([AH14A](#) <sup>14</sup> “C”).
25. What is strange is that the Register states “*Form 21/77 filed on GB2267412*” ( [AH13](#) at “F” ) and yet the patent agents sent a mutilated copy of the unstamped 15-09-03 agreement to support the application ([AH15](#) <sup>15</sup> ), and it was a standard automatic process for the OPTICS database system to record also the documents received, as follows: “*Form 21/77 and documents filed on GB2267412*” ([H18](#)), as proved as follows:
26. [AH16](#) <sup>16</sup> at “B” is a letter to the Editor of the CIPA Journal confirming that the phrase “*and documents*” is an automatic entry; and [AH17](#) <sup>17</sup> at s.2.03 is an extract from Patents Register Administration Desk Notes instructions for entering a “*straight forward assignment*” on OPTICS, and shows that the officer does not himself or herself enter the words “*Form 21/77 and documents filed on GBxxxxxxx*” or the words “*by virtue of an assignment*”, he/she merely keys in data as guided on screen (as exhibited in [AH17](#)). The officer would have to override the system

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<sup>12</sup> H1-A/p.96-97 “Rule 15, Patent Directorate Instruction.

<sup>13</sup> H5-PQ/p.483 “E” & “F”, Register of Patents for GB2267412.

<sup>14</sup> H5-N/p.412, owner of Conversor Products Ltd’s (formerly Tonewear Ltd) email 31-12-03.

<sup>15</sup> H5-PQ/p.477, Wilson Gunn M’Caw’s request for registration of a fictitious assignment.

<sup>16</sup> H1-A/p.100 “B”, letter to CIPA Journal Editor, October 1999.

<sup>17</sup> H5-O/p.446, s.2.03, instructions on how to input data into the OPTIC register database.

in order to remove the words “*and documents*” – such an action is called a “*free text entry*”. In fact, the earlier entry on 20-09-04 for Northern Light Music Limited was made as a free text entry; and the OPTICS system was overridden on 23-09-04 to enable a free text entry to be retrospectively inserted on 19-09-04 which is not shown on [AH5](#) (which was printed on 20-09-04).

27. **I therefore contend that** the Comptroller’s officers deliberately removed the words “*and documents*” from the OPTICS register entry before completing the remainder of the procedure as set out in AH17 (s.2.03), so as to exclude the mutilated, unstamped mixed-property settlement agreement from the registration process.
28. **I contend that**, having myself made a three-day inspection of Files at the Patent Office (under supervision), no other applicant of any of the registrations recorded in the Patents & Designs Journal along with that of GB2267412 ([AH18](#) <sup>18</sup>) (i.e. the registrations made between 16-09-04 and 22-09-04) had their documents excluded, irrespective of whether the Form 21/77 was signed by all parties to the transaction. All of those registrations stated “*Form 21/77 and documents filed on GBxxxxxxx*”.
29. **I contend that** the Comptroller is required under the Acts and Rules to enter all submitted documents in the Register – or make no registration at all.
30. **I contend that** the Comptroller is not authorised or required under the Act and Rules to exclude a document sent to him in support of an application (note [AH15](#) specifically) in this manner.
31. Unaware that I would go on to expose his falsifications as I have, the Comptroller claimed that the unstamped, mutilated document was not inspected ([AH19](#) <sup>19</sup> “J”), but my exposure herein of the purposeful, unlawful exclusion of that document from the Register shows otherwise, as does the fact that his Senior Legal Officer, Mr. Paul Twyman, knew the three names of the “buyers group” (buyers in the unstamped 15-09-03 agreement) and mentioned them in passing in an in-house email ([AH20](#) <sup>20</sup> at “B”), showing that he was aware of the document and must have been sent it by the Assignments Section for advice on what to do.

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<sup>18</sup> H1-D/p.150, just one example of the standard entry with respect to an assignment which is wholly representative of all such registrations (save that for GB2267412) in that period.

<sup>19</sup> H1-A/p.101 “J”, Comptroller’s sham apology, pretending that the agreement was not studied.

<sup>20</sup> H2-G/p.226 “B”, Senior Legal Officer’s internal email, 28-09-04



32. The Comptroller's advice to staff to ignore documents if possible has already been referenced/exhibited above ([AH6](#) at "D"), but **I contend that** the Comptroller has the strangest idea that if he looks the other way and can argue that he has merely registered a Form 21/77 serving notice of a transaction, bearing a signed declaration with respect to Stamp Duty, he can register a transaction which relies on a document which should have been Stamped, but which has not actually been Stamped.
33. **I contend that** such a perverse practice constitutes an unlawful attempt by the Comptroller to use a Form 21/77 as *secondary evidence of a transaction* in place of unstamped inadmissible, unregistrable evidence, and illegitimately use his Registers to compel others, including his own Hearing Officers who act as referees in his name, to rely on and accept transactions effected by unstamped documents.
34. In fact such a claim that the Comptroller could and would register transactions effected by unstamped documents was announced on 24-03-00 ([AH21](#) <sup>21</sup>) and repeated verbatim on 18-04-00 in his Journals ([AH22](#) <sup>22</sup>) and ([AH23](#) <sup>23</sup>).
35. Thereafter, the following false statement was entered in the Manual of Patent Practice ("MOPP"), s.126.01 ([AH24](#) <sup>24</sup>):
- "The requirement for stamp duty to be paid on **any** instrument for the sale, transfer or other disposition of intellectual property was removed with effect from 28 March 2000 by s.129 of the Finance Act 2000". [emphasis added]*
36. I have managed to get this statement removed from the MOPP as of 01-07-08 ([AH25](#) <sup>25</sup>) (i.e. after the Comptroller had scuppered all proceedings, and therefore too late to help me achieve very different, just outcomes), and I have managed to get s.32.09 MOPP significantly amended from [AH26](#) <sup>26</sup> at "E", (before amendment on 01-07-08), to [AH27](#) <sup>27</sup> at "I", (after amendment on 01-07-08) to reflect the true meaning of s.129, c.17, sch.34 Finance Act 2000 ([AH28](#) <sup>28</sup>).

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<sup>21</sup> H3-JK/p.298, Notice published by the Comptroller, re: Abolition of Stamp Duty 24-03-00.

<sup>22</sup> H3-JK/p.300, Notice in Patents & Designs Journal, 19-04-00.

<sup>23</sup> H3-JK/p.301, Notice in Trade Marks Journal, 19-04-00.

<sup>24</sup> H3-JK/p.324, MOPP s.126 as amended 23-05-01.

<sup>25</sup> H3-JK/p.325, s.126.01 MOPP amended 01-07-08.

<sup>26</sup> H3-JK/p.327, s.32.09 MOPP as amended 23-05-01.

<sup>27</sup> H3-JK/p.328, s.32.09 MOPP as amended 01-07-08.

<sup>28</sup> H3-JK/p.303, s.129, c.17, sch.43 Finance Act 2000.

37. **I contend that** all of my proceedings before the Comptroller have been prejudiced by the Comptroller suppressing his falsification of the Register and suppressing his clear understanding of his responsibilities under the Stamp Act 1891 whilst evading them.
38. **I contend that** the documentary evidence hereto and in my Master Bundle (to which the large page numbers relate) proves that the Comptroller has been looking for ways to evade his statutory duty to ensure that any and all necessary Stamp Duty has been paid in respect of transactions entered in his Registers.
39. **I contend that** the documentation produced by the Comptroller in respect of the registration of change of proprietorship of the Patent GB2267412 ([AH13](#) and [AH29](#)) is far from “standard”, and the documentary evidence hereto answers the otherwise begging questions as to why the Form 21/77 and the unstamped mutilated agreement, sent to him for entry in the Register ([AH15](#)), are not recorded on the Register as “Form 21/77 and documents filed on GB2267412”, and why the Comptroller’s letter of 20-09-04 ([AH29](#) <sup>29</sup>) confirming registration was mutilated at “B” to remove part of the mandated question ([AH30](#) <sup>30</sup> at “A”) with the aim of not drawing attention to the fact that the Comptroller knew (from inspection of the Register and there being no Form 51/77 – “*appointment of Agent*”) that the patent agent who signed the Form 21/77 was not an Agent (authorised signatory), but was merely the Address for Service;
40. **I contend that** a comparison of [AH29](#) at “B” with an earlier standard letter ([AH31](#) <sup>31</sup> at “A”) and a later standard letter ([AH32](#) <sup>32</sup> at “A”) clearly expose the aforementioned mutilation of the standard letter ([AH29](#)), and I refer also to the words “PAA1 SINGLE PUBLISHED” below the signature on [AH29](#) denoting that the letter deviates from the standard form.
41. By way of proving that Mr. Robey of the patent agents Wilson Gunn M’Caw was aware of his status as a mere Address For Service, I refer to his application to register an assignment of my company’s Trade Mark in 2001 ([AH33](#) <sup>33</sup>), where it can be seen from the Trade Marks Form TM16 that he signed it only as “*the person completing these forms*” and did not attempt to sign the Form as an Agent for either party to the assignment, for he was neither Agent nor Address for Service at the time (as can be seen from the Register ([AH34C](#) <sup>34</sup> at “I”)), and it can be seen

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<sup>29</sup> H5-PQ/p.481, Comptroller’s letter of 20-09-04 confirming registration (“Tonewear Ltd”).

<sup>30</sup> H5-O/p.442 “A”, Patents Desk Notes.

<sup>31</sup> H2-F/p.194 “A”, Comptroller’s standard letter confirming registration, 09-07-01.

<sup>32</sup> H6-W/p.532 “B”, Comptroller’s standard letter confirming registration, 16-12-04.

<sup>33</sup> H2-F/p.194A-194-B “B”, Trade Marks Form TM16, 31-05-01.

<sup>34</sup> H1-C/p.144-149, Trade Marks case details (OPTICS Register) for No. 1488225.

from box 7 of the Form TM16 that he wished to be registered as Address for Service only, and not as an Agent;

- a. Note that I was Address For Service for the Trade Mark from grant (see [AH34C](#) at “I”) and that the entry at “E” was an error, there being no Form TM33 registered (see Rule 52 ([AH35](#) <sup>35</sup> ) and see later entries in the Register showing the later appointments of other Agents who did file Forms TM33).

42. **I contend that** the Comptroller was fully aware, and is fully aware that Wilson Gunn M’Caw were not authorised to sign any Patent Office Forms in September 2004 and that he has made false claims in his Decisions with respect to correction of the Registers (which necessary corrections he has unlawfully declined to make) in order to cover up his unlawful and perverse acts, not only in respect of my IPR, but in respect of other people’s IPR also (i.e. in cases where, for example, he ignored the know existence of certain transactions, [AH5](#), registered short form assignments, and thereby put such customers in the “trap” identified by Jacob J in the final sentence of Coflexip Stena Offshore Ltd’s Patent [1997] RPC 179, [AH4B](#)).

## REQUEST OF HM REVENUE & CUSTOMS

43. I ask you to consider this evidence of unlawful enactments, falsification and malfeasance and to consider your own duties to uphold the Law with respect to s.14 ([AH36](#) <sup>36</sup> ) and s.17 ([AH37](#) <sup>37</sup> ) Stamp Act 1891.
44. You must by now be fully aware that I have not pursued this matter for such a length of time only to walk away from it.
45. I will have my days in one Court or another, and I fully expect HM Revenue & Customs to deal with this matter promptly, after such needless delay, and on the basis of the documentary evidence, and to treat any hearsay claims from the Comptroller that he has acted in good faith with the contempt they deserve, should he have the audacity to do so.

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<sup>35</sup> H7-6/p.673, Trade Marks Rule 52, appointment of Agents.

<sup>36</sup> H3-JK/p.295, s.14 Stamp Act 1891.

<sup>37</sup> H3-JK/p.297, s.17 Stamp Act 1891.

46. **I contend that** the documentary evidence proves that good faith played no part in the registrations which have affected me so badly, as I further demonstrate with a focus, hereafter below, on the applicant for registrations of change of proprietorship.

Yours sincerely,

Andrew Hall.

**P.S.** My letter continues below, setting out reference to compelling documentary evidence of Mr. Brassington et al's falsified applications for registration of change of proprietorship of Sense-Sonic Limited's IPR, which would never have succeeded had the Comptroller not been operating an unlawful and perverse practice for excluding dubious documents and registering invalidly signed Forms.

### **Falsification of the Patent Office Registers by the Applicant**

47. The applicant for registration was a falsely-named company (sham) owned by Jeremy Guy Brassington and Howard Adrian Mundy, two habitual asset-strippers.

48. **I contend that** they and their Solicitors were aware of the prescribed need for separate assignments under clause 4.5 of the sale and purchase agreement to effect legal transfer of an intercompany debt, goodwill and IPR (having themselves made provision in the draft sale agreement on 11-09-03 for such separate assignments) and that they and their Solicitors were aware of the Stamp Duty liability, as is now proven by the documentary evidence referenced below:

49. Mr. Brassington's Solicitors sent a Memorandum ([AH38](#)<sup>38</sup>) to prospective investors Mr. Jon Moulton, Managing Partner of Alchemy Partners, and Sir Clive Richards and also to Mr. Brassington on 11-09-03 advising that ad valorem Stamp Duty would be chargeable on the assignment of the intercompany debt owing to Sense-Sonic Ltd by its subsidiary, Leaf Technologies Ltd.

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<sup>38</sup> H3-L/p.347 "A", "B" & "C", Memorandum from Nicholson Graham & Jones dated 11-09-03.

50. Mr. Moulton has sent a copy of the Memorandum to me. It exposes as utterly false the claims with respect to Stamp Duty made by Mr. Brassington in:

- i. his email to HM Revenue & Customs ([AH39](#)<sup>39</sup>) dated 31-07-07 “M” to “S” (note, in particular, such wild claims as at “O”, which were made not because Mr. Brassington had any knowledge of the existence of such a capital loan (for there was none), but rather because his new Solicitors, Charles Russell, had directed him to one of the very few exemptions cited in the Stamp Taxes Manual (as amended March 2002) – capital loans - which exemption required a capital loan to be made on such specified terms (at “O”) for a debt to be exempt from Stamp Duty;
- ii. his email to HM Revenue & Customs ([AH40](#)<sup>40</sup>) dated 13-08-07 “B” to “D”; he proved nothing of the sort, because the accounting evidence proved the debt to be a cumulative trade debt.
- iii. his skeleton argument before the High Court ([AH41](#)<sup>41</sup>) on 09-08-07 “B” to “F”;
- iv. his Witness Statement before the High Court ([AH42](#)<sup>42</sup>) on 09-08-07 “A” to “E”;

51. The Memorandum also refers to a separate assignment of the intercompany debt. The draft agreement was amended by Nicholson Graham & Jones immediately prior to sending the Memorandum on 11-09-03 to provide for such separate assignment at clause 4.5(a) ([AH43](#)<sup>43</sup>).

52. The CIPA Guide (“Black Book”, legal reference) recommends such separate assignment as being best practice ([AH44](#)<sup>44</sup> “D” “D”) in order that instruments of settlement and/or assignment of IPR do not become chargeable with Stamp Duty on account of other property settled or transferred thereby.

53. In fact, “agreements to assign” are well-known to the Comptroller and are referred to in the MOPP at s.32.08 (see [AH26](#), referred to in paragraph 36, above) and are anticipated and recognisable documents as far as the Comptroller’s Assignments Section is concerned (see [AH19](#) “K”, “L” & “M”, referred to in paragraph 31, above).

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<sup>39</sup> H4-M/p.392 “M” to “S”, Brassington’s email to HM Revenue & Customs dated 21-07-07.

<sup>40</sup> H4-M/p.390 “B” to “D”, Brassington’s email to HM Revenue & Customs dated 13-08-07.

<sup>41</sup> H4-M/p.396 “B” to “F”, Brassington’s skeleton argument, High Court, 09-08-07.

<sup>42</sup> H4-M/p.402-403 “A” to “E”, Brassington’s Witness Statement, High Court, 09-08-07.

<sup>43</sup> H3-L/p.354 “B”, draft sale agreement amended at noon on 11-09-03.

<sup>44</sup> H3-JK/p.330 “D”, CIPA Guide s.32.10, “Stamp Duty”.

## Lack of Assignment

54. Sense-Sonic Limited's ex-administrative receivers confirmed that they did not instruct the patent agents Wilson Gunn M'Caw to act for Sense-Sonic Limited ([AH45](#)<sup>45</sup>), and confirmed that an assignment would have been necessary to transfer Sense-Sonic Limited's IPR and stated that they did not think that as assignment had been executed ([AH46](#)<sup>46</sup>).
55. Upon disclosure of the complete agreement for the first time on 18-05-2006 (in Entitlement Proceedings) I saw that separate assignments were prescribed in clause 4.5 and that all of Sense-Sonic Limited's intangible assets would be held on trust by Sense-Sonic Limited pending assignment (clause 4.4c), so, naturally, I sought disclosure of the assignments.
56. Mr. Brassington opposed my attempts to secure disclosure and eventually claimed to the Comptroller on 05-10-06 ([AH47](#)<sup>47</sup>) and on 10-10-06 ([AH48](#)<sup>48</sup>) that he had executed such assignments, had registered them around the World, and did not need to disclose them.
57. Realising, that his arguments were not going to be sustainable under the developing circumstances (my persistent demands for disclosure of the claimed assignments), Mr. Brassington later claimed that *what he meant to say* was that the agreement *itself* was "The Assignment" (having only an [assignment](#) of two registered designs in Singapore to disclose on 23-03-07 in response to the Comptroller's published Disclosure Order BLO 060/07).
58. In fact, the Disclosure Order resulted in the disclosure of a letter which showed that a week before applying for registration, Mr. Brassington's Solicitor, Mr. Robin Tutty, wrote to Sense-Sonic Ltd's administrative receivers on 02-09-04 ([AH49](#)<sup>49</sup>) to ask them not to close the administrative receivership without giving 28 days' notice thereof, as the patent agents had considered that they might need further documentation executing prior to registration.
59. **I contend that** such documentation would necessarily be in the form of assignments and that Mr. Tutty's use of "....." at "A" of [AH49](#) served to avoid making the lack of assignments obvious to the administrative receivers (see [AH43](#) for the omitted text).

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<sup>45</sup> H4-N/p.421 "B" & "C" Letter of 07-05-08 from Mr. Mark Lund, of the Solicitors Turner Parkinson, who acted for Sense-Sonic Ltd's administrative receivers.

<sup>46</sup> H4-M/p.383 "B", email from Sense-Sonic Ltd's administrative receivers dated 06-10-06.

<sup>47</sup> H4-M/p.386, Brassington's claims to the Comptroller of 05-10-06 with respect to assignments.

<sup>48</sup> H4-M/p.388, Brassington's claims to the Comptroller of 10-10-06 with respect to assignments.

<sup>49</sup> H4-M/p.385 "A", "B" & "C" letter of 02-09-04 to Sense-Sonic Ltd's administrative receivers.



60. **I also contend that** Mr. Tutty selectively quoted from Clause 4.5 in order to provide what he hoped was just enough information for the administrative receivers not to resort to the actual agreement to see what Clause 4.5 actually stated, but not enough information to remind them that he (Tutty) had amended Clause 4.5 on 11-09-03 to prescribe separate assignments, which had not been executed.
61. **I contend that** Mr. Tutty's letter ([AH43](#)) was a veiled document whose message could have been more directly made had there not been an intention to falsify the Registers.
62. **I contend that** the letter would not have been written if there had not been a document in mind.
63. **I contend that** if the mutilated sale agreement was really so convincing as evidence of assignment as Mr. Brassington claimed in [AH55](#) "A", there would not have been any conceivable need to write the letter.
64. **I also contend that** clause 4.5 was a clause of relevance to Mr. Robey of Wilson Gunn M'Caw and that he should have been shown the entire sale and purchase agreement and not a mutilated copy thereof.
65. In fact, Mr. Robey claims ([AH50](#) <sup>50</sup> at "B") never to have seen the complete agreement (no doubt preferring to be accused of negligence for illegitimately signing away his client Sense-Sonic Ltd's registered proprietorship of its IPR to being accused of fraudulently doing so, not that the documentary evidence hereto assists him to such an end).
66. **I also contend that** the letter of 02-09-04 ([AH49](#)) would not have been written had Mr. Robey not suggested to Mr. Brassington, and doubtless not for the first time, that he might have difficulty passing off the mutilated sale agreement (sent to him way back on 23-01-04, [AH51](#) <sup>51</sup>) as being evidence of the assignment of Sense-Sonic Ltd's IPR.
67. As for the legal effect of the sale agreement, the Comptroller insisted on 12-02-08 that he considered it to be a mere "*agreement to assign*" and not an assignment ([AH52](#) <sup>52</sup>) and

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<sup>50</sup> H4-M/p.384"B" Wilson Gunn M'Caw's email of 26-06-07 claiming never to have seen the complete sale agreement.

<sup>51</sup> H4-N/p.414, Nicholson Graham & Jones send Wilson Gunn M'Caw a mutilated sale agreement in place of "the original assignment documentation they requested on 14-01-04 (H4-N/p.413)

<sup>52</sup> H4-M/P.382, Comptroller's email of 12-02-08 confirming his acceptance that the agreement is no an assignment.

confirmed ([AH53A](#)<sup>53</sup>) that the agreement was sent to him as evidence of the assignment of Sense-Sonic Ltd's Patent, Designs and Trade Mark. He did not mention that he had in fact excluded the agreement from the Register, hoping that I would continue not to notice that fact.

68. **I contend that** HM Revenue & Customs also consider that the agreement is not effective as an assignment ([AH53B](#)).
69. **I contend that** Mr. Brassington's current position is that the agreement is chargeable with Stamp Duty and cannot be used as evidence in civil proceedings unless he pays the Stamp Duty, late penalties and interest ([AH54](#)<sup>54</sup>).
70. **I contend that** his claims of knowing that the intercompany debt was a capital loan are wholly fraudulent and that he has no basis whatsoever for any claim that the intercompany debt was assigned to Elitesound Limited or that it was a capital loan.
71. **I contend that** Mr. Brassington's claims to Richards J. in the High Court under statement of truth on 09-08-07 ([AH41](#) and [AH42](#)) were made in contempt of Court and are proven so by the Memorandum, and **I contend that** his claims under statement of truth in his Trade Marks Rectification Counterstatement ([AH55](#)) and his claims to the Comptroller in [AH54](#) are wholly incompatible with his claims to HM Revenue & Customs ([AH39](#) and [AH40](#)) and Richards J.
72. However, **I also contend that** the Comptroller's aforementioned false statements in s.32.09 and s126.01 MOPP (corrected on 1<sup>st</sup> July 2008), his aforementioned Notices of 24-03-00 and 19-04-00, and his own falsification of the Register (by excluding the mutilated unstamped agreement from the Register and unlawfully pretending and claiming to have a validly signed Form 21/77 for registration purposes when clearly he did not), assisted Mr. Brassington in sustaining a further false claim - that an unstamped, chargeable document affecting mixed property (i.e. both property which is IPR and property which is not) may be relied upon for registration of change of proprietorship of IPR without be duly Stamped ([AH55](#)<sup>55</sup> "A").

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<sup>53</sup> H4-M/p.381, Comptroller's email of 03-04-08 confirming the use of the agreement as evidence of assignment.

<sup>54</sup> H4-M/p.405 "B" & "C", Brassington's email of 16-10-07 changing his claim as to what his Solicitors told him in September 2003.

<sup>55</sup> H4-M/p.406 "A", Brassington's counterstatement in proceedings for the rectification of the Trade Marks Register which the Comptroller claims he referred to the High Court (declined to deal) in April 2008.

73. **I contend that** were Mr. Brassington's statement in [AH55](#) "A" true – i.e. that there was sufficient evidence of assignment in the mutilated sale agreement and that his expert Solicitors were in agreement with him, there would have been no call or requirement to write to Sense-Sonic Limited's administrative receivers on 02-09-04 as they did ([AH49](#)), for they would not have any reason to doubt that Mr. Robey already had all that he needed to procure registrations of change of proprietorship.
74. **I contend that** were Mr. Brassington to hold out that the sale agreement is effective as an assignment of the IPR (and therefore also of the intercompany debt referred to in the Memorandum [AH38](#)) and that clause 4.5 provided for the execution of mere "*confirmatory assignments*", his use of any such confirmatory assignment for registration purposes would have sailed through the registration process on account of the Comptroller's unlawful practice (set out in [AH5](#) "BBB") of ignoring the actual document of transfer (for the evasion of the work-load associated with any Stamp Duty liability); however, as mentioned above, such a registration would effect a trap (be an invalid registration) as referred to by Jacob J. in [AH4b](#) "A", above. That said, **I contend that** in the instant case, the agreement is not "*expressed to be an assignment*", and in the instant case there is no "*short form assignment*" of the abovementioned IPR, nor indeed any assignment whatsoever.
75. **I contend that** the effect of the agreement, although clearly not what Mr. Brassington claims, is secondary to the fact that it is chargeable with Stamp Duty and is not duly Stamped, rendering any use of the agreement unlawful, save its use for evaluation of the Stamp Duty liability under s.14(1) Stamp Act 1891 ([AH36](#)) and its use in criminal proceedings. Therefore, unless and until it is duly Stamped, its effect is irrelevant and the Comptroller's registrations are void for want of any evidence of a transaction whatsoever.
76. Therefore, based on Mr. Brassington's claims referred to in paragraph 73 above, **I contend that** it was Mr. Robey (who had a duty of care to Sense-Sonic Limited and to me) who raised concern over the lack of necessary documentation for bona fide registration purposes, having asked for the original assignment documentation on 14-01-04 ([AH14B](#)) but having been denied sight of important clauses which actually confirmed that the agreement was not effective as an assignment.
77. **I contend that** rather than procure an assignment of Sense-Sonic Ltd's IPR and become directly liable to pay my company Northern Light Music Limited royalties in respect of its registered assignments ([AH13B](#) at "D"), Mr. Brassington gave instruction for the letter of 02-09-04 ([AH49](#)) as comfort to Mr. Robey that an assignment could be procured if things went badly wrong with the intended applications for registration, and that he instructed Mr. Robey to attempt registration on the basis of the mutilated sale agreement and to apply in the former name Tonewear Limited

rather than in the designated legal name Conversor Products Limited, to further frustrate my efforts to enforce my rights.

78. **Ultimately I contend that** it was the Comptroller's own unlawful enactments (falsification of the Register and four years of obstruction thereafter) which enabled Mr. Brassington's et al's falsified applications to make it onto the Registers and enable him to keep an intentionally insolvent sham on the Register.
79. **I contend that** the Comptroller has blocked all my efforts to have Mr. Brassington's falsification of the Registers properly investigated and rectified under the appropriate sections of the Acts, because such a proper, independent investigation would most likely have exposed the unlawful process by which the Form 21/77 and the mutilated copy of the unstamped mixed-property settlement agreement came to be separated and a fictitious assignment registered on the basis of only the solitary signature of a mere Address For Service on Patent Office Forms.
80. **I contend that** the Comptroller registered a fictitious assignment as forewarned in the 17-11-1999 Regulatory Impact Assessment, that the OPTICS system was overridden to exclude the defective, mutilated agreement from the Register and that the standard letter confirming registration was mutilated so as to give the false impression that Wilson Gunn M'Caw were thought to have been a duly authorised signatory, when clearly they were not.
81. **I contend that** I cannot get a fair hearing in any Court until the matter of the Comptroller's falsification of the Registers is dealt with.
82. **I contend that** I have not had any fair hearings and do not therefore accept that any matters which I have raised over the last four years are closed.
83. **I contend that** the Comptroller claims otherwise because he and his officers stand to be exposed for their own falsifications.

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See next page for Internet Evidence Index

## Internet Evidence Index

SACIP – 1999 Rule change is ULTRA  
VIREs (page 3, “rule 15”)

[A5](#)

AGENT - 1999 Rule change is ULTRA  
VIREs

[A6](#)

[Mutilated sale agreement as sent to Patent Office on 09-09-04](#) (see pages 7-20)

[Complete sale agreement](#)

[HMRC decision on formal adjudication 05-02-08](#)

## **Evidence Index for HM Revenue & Customs 31-10-08**

### **Notes:**

Documents herein are copied from a more extensive Master Bundle and bear the page numbers of the Master Bundle in the bottom right corner of each page.

To navigate this bundle, use the "AH" reference in the top right corner of each page, which runs in order from AH1 to AH55. AH1-AH37 relate predominantly to the Comptroller's falsification of the Register, and AH38-AH55 relate predominantly to the owners of the current registered proprietor's falsification.

Master Bundle references (such as H1-A/p.109) are included for those who have them.

<b>AH</b>	<b>Master No.</b>	<b>Description</b>
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- |     |  |  |
|-----|--|--|
| 1.  | H1-A/p.109,  | Comptroller's figures on applications received per annum.    |
| 2.  | H5-R/p.487 "A" to "L" (in particular "K" & "L"),           | Designs Desk Notes.  |
| 3.  | H5-O/p.444 "A",  | Patents Desk Notes.  |
| 4.  | H3-JK/p.336 "B",   | Coflexip Stena Offshore Limited's Patent [1997] RPC 179).    |
| 5.  | H5-O/p.469-470 "BBB",                                      | Patents Desk Notes.  |
| 6.  | H5-O/p.445 "D",  | Patents Desk Notes.  |
| 7.  | H1-A/p100a "M" (HMRC Booklet for Patent Office customers). |  |
| 8.  | H1-A/p.79,   | Draft Regulatory Impact Assessment, 17-09-1998.              |
| 9.  | H1-A/p.91,   | Regulatory Impact Assessment, Final Version, 19-11-1999.     |
| 10. | H5-PQ/p.479 "G",   | falsely completed Patents Form 21/77 registered on 20-09-04. |



11. H1-A/p.88-90, Patent Office internal emails - concern about Stamp Duty declaration.
12. H1-A/p.96-97 "Rule 15", Patent Directorate Instruction 3/99.
13. H5-PQ/p.483 "E" & "F", Register of Patents for GB2267412 as at 14:58hrs on 20-09-04.
14. [\[AH14A\]](#) H5-N/p.412, owner of Conversor Products Ltd's (formerly Tonewear Ltd) email 31-12-03. [\[AH14B\]](#) Wilson Gunn M'Caw's response of 14-01-04.
15. H5-PQ/p.477, Wilson Gunn M'Caw's request for registration of a fictitious assignment.
16. H1-A/p.100 "B", D. Young & Co.'s letter to the Editor, CIPA Journal October 1999.
17. H5-O/p.446, s.2.03, instructions on how to input data into the OPTIC register database.
18. H1-D/p.150, just one of many examples of the standard entry for an assignment.
19. H1-A/p.101 "J", Comptroller's sham apology, pretending that the agreement was not studied, when in fact it was studied and was thereupon excluded from the registration.
20. H2-G/p.226 "B", Senior Legal Officer's internal email, 28-09-04, naming the "buyers".
21. H3-JK/p.298, Notice published by the Comptroller, re: Abolition of Stamp Duty 24-03-00.
22. H3-JK/p.300, Notice repeated verbatim in Patents & Designs Journal, 19-04-00.
23. H3-JK/p.301, Notice repeated verbatim in Trade Marks Journal, 19-04-00.
24. H3-JK/p.324, MOPP s.126 as amended 23-05-01.
25. H3-JK/p.325, s.126.01 MOPP as amended 01-07-08.
26. H3-JK/p.327, s.32.09 MOPP as amended 23-05-01.

- 27.H3-JK/p.328, s.32.09 MOPP as amended 01-07-08.
- 28.H3-JK/p.303, s.129, c.17, sch.43 Finance Act 2000, Stamp Duty re: mixed property.
- 29.H5-PQ/p.481, Comptroller's letter of 20-09-04 confirming registration ("Tonewear Ltd").
- 30.H5-O/p.442 "A", Patents Desk Notes.
- 31.H2-F/p.194 "A", Comptroller's standard letter confirming registration, 09-07-01.
- 32.H6-W/p.532 "B", Comptroller's standard letter confirming registration, 16-12-04.
- 33.H2-F/p.194A-194-B "B", Trade Marks Form TM16 for No. 1488225 filed on 31-05-01.
- 34.H1-C/p.144-149, Trade Marks case details (OPTICS Register).
- 35.H7-6/p.673, Trade Marks Rule 52, appointment of Agents using the Form TM33.
- 36.H3-JK/p.295, s.14 Stamp Act 1891.
- 37.H3-JK/p.297, s.17 Stamp Act 1891.
- 38.H3-L/p.347 "A", "B" & "C", Memorandum from Nicholson Graham & Jones, 11-09-03.
- 39.H4-M/p.392 "M" to "S", Brassington's email to HM Revenue & Customs dated 21-07-07.
- 40.H4-M/p.390 "B" to "D", Brassington's email to HM Revenue & Customs dated 13-08-07.
- 41.H4-M/p.396 "B" to "F", Brassington's skeleton argument, High Court, 09-08-07.
- 42.H4-M/p.402-403 "A" to "E", Brassington's Witness Statement, High Court, 09-08-07.
- 43.H3-L/p.354 "B", draft sale agreement amended at noon on 11-09-03.

44. H3-JK/p.330 “D”, CIPA Guide s.32.10, “Stamp Duty”.
45. H4-N/p.421 “B” & “C” Letter of 07-05-08 from Mr. Mark Lund, of the Solicitors Turner Parkinson, who acted for Sense-Sonic Ltd’s administrative receivers.
46. H4-M/p.383 “B”, email from Sense-Sonic Ltd’s administrative receivers dated 06-10-06.
47. H4-M/p.386, Brassington’s claims to the Comptroller of 05-10-06 re: assignments.
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52. H4-M/P.382, Comptroller’s email of 12-02-08 confirming his acceptance that the agreement is not an assignment.
53. [\[AH53A\]](#) H4-M/p.381, Comptroller’s email of 03-04-08 confirming the use of the agreement as evidence of assignment. [\[AH53B\]](#) shows HMRC’s view of the agreement.
54. H4-M/p.405 “B” & “C”, Brassington’s email of 16-10-07 changing his claim as to what his Solicitors told him in September 2003.
55. H4-M/p.406 “A”, Brassington’s counterstatement in proceedings for the rectification of the Trade Marks Register which the Comptroller claims he referred to the High Court (declined to deal) in April 2008.

**Andrew Hall**

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**From:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 05 November 2008 15:35  
**Subject:** RE: s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr Hall ,

I can confirm that your letter has been forwarded on our Policy Team to consider.

I have also looked at my letter issued to you and must advise you that I am happy to leave the letter in it's present form. The issues in question have been covered and I can see no reason to amend the letter.

I am happy to deal with your concerns you have under separate correspondence.

Yours sincerely

Les Hanratty

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**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 05 November 2008 13:38  
**To:** Hanratty, Les (ESM Stamp Taxes)  
**Subject:** s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr. Hanratty,

Please ensure that your Solicitor gets that attached letter and index.

It ensures that the Comptroller cannot sustain a claim that he acted in good faith in making the falsified registrations of change of proprietorship in September 2004.

Copies have gone to 8 New Square Chambers and to my Solicitor with a view to challenging the Comptroller in the High Court.

HMRC **must** consider this evidence before issuing a decision on fining the Comptroller, not to do so and not to fine the Comptroller will have serious consequences.

Please confirm receipt of my letter and tell me where I can send a hard copy.

Please also ensure that receipt is confirmed by those dealing directly with the matter at HMRC and that I am informed immediately of such confirmation.

Yours sincerely,

Andrew Hall

This email was received from the INTERNET and scanned by the Government Secure Intranet anti-virus service supplied by Cable&Wireless in partnership with MessageLabs. (CCTM Certificate Number 2007/11/0032.) In case of problems, please call your organisation's IT Helpdesk. Communications via the GSi may be automatically logged, monitored and/or recorded for legal purposes.

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 06 November 2008 07:10  
**Subject:** Re: s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr. Hanratty,

I am deeply concerned about the way in which this matter has been handled.

Your letter is a sham. It bears no news.

I did not put such matters in question. They were answered on 05-02-08 under s.12 Stamp Act 1891.

At no time did you say that you had asked your Solicitor to review the Decision issued on 05-02-08 and take 8 months to do it, and nothing more. I certainly made no such request.

You have simply been instructed to fob me off with a pointless letter to give the false impression that HMRC has achieved something in the last 8 months.

You know full well that the decision being made by HMRC's Solicitor in June 2008 reported to me by you as being imminent (within days) and thence by me to the Comptroller was that of whether HMRC was now going to impose a penalty under s.17 Stamp Act 1891. There was no question as to the chargeable status of the document, and no question that there were registrations in breach of s.14 Stamp Act 1891, and well you know it.

**Under the Freedom of Information Act 2000 I require you to provide full information and documents to justify why it took you 5 months to issue a response to my formal and fully compliant application under s.12 Stamp Act 1891 for Notice of Decision on Formal Adjudication and to confirm whether or not HMRC's Solicitor was consulted, and if not, why not. I require you to provide full details of when the work was carried out and the reasons for it being so unreasonably delayed. I also require copies of the correspondence between you and those who carried out the work so that I can establish why you now claim that you issued a mere assessment (of which I already had a plentiful supply).**

**Under the Freedom of Information Act 2000 I require you to provide full information and documents to justify why it has taken you a further 8 months to issue what is quite clearly a bogus, padded-out letter to cover up the fact that HMRC has not done any of the work which you repeatedly told me in June 2008 was just about to result in a decision as to whether or not the Comptroller was to be fined. I require you to tell me how many hours it took for the Solicitor to agree with your "view", when those hours were spent, and how many hours it took your Solicitor to consider that the Patent Office is in breach of s.14 Stamp Act 1891 and when those hours were spent. I require you to tell me when the Solicitor first looked into this matter and to send me a copy of the instruction.**

Your wholly unreasonable delays have caused me considerable loss, as your inaction has given the Comptroller the time he needed to destroy my property- something he would not have been able to do if you had not so unnecessarily delayed taking action.

Your letter of 29th October 2008 makes out that I asked you for a second opinion of a decision issued on 05-02-08 which ridiculously took you 5 months to issue.

I did not.

You had a regulatory obligation (below) to involve HMRC's Solicitor in my formal application for adjudication under s.12 Stamp Act 1891 in September 2007.

I complied with the formalities **to the letter**. It is **you** who did not:

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*The Mechanics of Adjudication*

6.17 Customers lodging a document for Adjudication should send their documents in a particular way, as detailed in the following paragraphs.

6.18 Section 12(2) of the Stamp Act 1891 requires everyone who sends us a document for adjudication to let us have a **complete and accurate abstract of the document. We encourage all customers to provide a photocopy since this is the most convenient way to do so for everyone involved.** Applicants should provide as much information about the transaction as possible when lodging the document(s) and draw our attention to any particular points of contention.

6.19 Customers sending adjudication applications can send them to any of our Stamp Offices located at Birmingham, Bristol, Edinburgh, Manchester, Newcastle and Worthing. Any adjudication application received at the Bush House London Counter should be referred to Worthing. If you receive an application which originates in Scotland you should send it to the Technical Adviser in Edinburgh. Likewise, applications which originate in Northern Ireland should be sent to the Belfast Stamp Office if received in any other Stamp Office.

## Stamp Act 1891

### Adjudication Stamps

## 12. Adjudication by Commissioners.

- (1) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to adjudicate with reference to any executed instrument upon the questions—
  - (a) whether it is chargeable with duty;
  - (b) with what amount of duty it is chargeable;
  - (c) whether any penalty is payable under section 15B (penalty on late stamping);
  - (d) what penalty is in their opinion correct and appropriate.
- (2) **The Commissioners may require to be furnished with an abstract of the instrument** and with such evidence as they may require as to the facts and circumstances relevant to those questions.
- (3) **The Commissioners shall give notice of their decision upon those questions to the person by whom the adjudication was required.**
- (4) If the Commissioners decide that the instrument is not chargeable with any duty, it may be stamped with a particular stamp denoting that it has been the subject of adjudication and is not chargeable with any duty.
- (5) If the Commissioners decide that the instrument is chargeable with duty and assess the amount of duty chargeable, the instrument when stamped in accordance with their decision may be stamped with a particular stamp denoting that it has been the subject of adjudication and is duly stamped.
- (6) Every instrument stamped in accordance with subsection (4) or (5) shall be admissible in evidence and available for all purposes notwithstanding any objection relating to duty.

## Stamp Act 1891

### Adjudication Stamps

## 12A. Adjudication: supplementary provisions.

- (1) An instrument which has been the subject of adjudication by the Commissioners under section 12 shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the Commissioners' decision on the adjudication.
- (2) If without reasonable excuse any such instrument is not duly stamped within 30 days **after the date on which the Commissioners gave notice of their decision, or such longer period as the Commissioners may allow**, the person by whom the adjudication was required is liable to a penalty not exceeding £300.



- (3) A statutory declaration made for the purposes of section 12 shall not be used against the person making it in any proceedings whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable or as to the penalty payable on stamping that instrument.
- (4) Every person by whom any such declaration is made shall, on payment of the duty chargeable upon the instrument to which it relates, and any interest or penalty payable on stamping, be relieved from any penalty to which he may be liable by reason of the omission to state truly in the instrument any fact or circumstance required by this Act to be so stated.

I specifically asked you to issue a Notice of Decision on Formal Adjudication and to waive or impose the absolute minimum fine and to give me the maximum time allowable to enable me to get Brassington to pay the duty he had agreed to pay under clause 13.2 of the agreement.

You have deceived me.

You claim that Turner Parkinson should have sent you the original document, but it is clear from the Manual and the Act that the original document is not sought by HMRC and that it is you, not me who has erred:

#### The Formal Notice of Decision on Adjudication

6.15 Under Section 13 of the Stamp Act any person who is dissatisfied with our decision on an adjudication under Section 12 of the Stamp Act 1891 may appeal against it. For an appeal to be lodged, however, Stamp Taxes must first have issued a **Formal Notice of Decision on Adjudication** within the meaning of Section 12 of the Stamp Act. An informal statement of duty, which should be typed on plain paper, is **not** a Formal Notice of Decision on Adjudication.

6.16 In each case, it is important to make clear to the customer the difference between an informal statement of duty and a Formal Notice of Decision on Adjudication. Any informal statement of duty is to be typed on plain paper headed in bold type - **"Informal Statement of Duty - Note this is NOT a Formal Notice of Decision on Adjudication"**. A Formal Notice of Decision on Adjudication is prepared in a particular format designed specifically for that purpose. A Formal Notice should **not** be issued without the prior approval of the Solicitor of Inland Revenue.

On the basis of the above, you can be estopped from claiming that you issued an informal assessment on 05-02-08, and it may be necessary for the matter to be dealt with by the Courts, as the Comptroller claimed in his decision of 30-06-08 (not to correct the Registers) that he is in doubt as to whether you are correct. I should tell you that he claims that if you are right, he could ignore the document and register the transaction on the basis of the Patents Form 21/77 alone. The odd thing is, he did just that - register only the Form 21/77 (which is invalidly signed, and well he knows it). There are no prizes for guessing why the document does not appear on the Register whilst all other applicants with bona fide assignments do have their documents registered. The documentary evidence I have sent to HMRC leaves no need for any guesswork and HMRC **must** act on it.

HMRC must also determine whether the registrations must be struck off - the Comptroller contradicts his own literature and now claims that they survive and that he is right to claim that he can register transactions effected by documents which should be Stamped but which have not been Stamped:

*"For transactions effected on or after that date (28th March 2000) it will no longer be necessary to establish that any instrument that should have been stamped actually has been stamped before the transaction can be registered in any of the patents, designs or trade marks registers.*

*"Consequently the declarations relating to stamp duty on patents Form 27177, registered designs Form 12A and trade marks Form TM16 will not serve any legal purpose for*

*transactions effected on or after 28 March 2000, and, accordingly they no longer need to be completed for such transactions". Patents & Designs Journal 19-04-2000*

HMRC must ask the Comptroller (as I did under the Freedom of Information Act 2000) whether he stands by the above, and how come.

HMRC must ask the Comptroller why the unstamped document is not recorded on the Register for GB2267412 on 20-09-04 and whether it was examined. His answers can be compared to the documentary evidence which shows that the OPTICS system was overridden in order to remove the words "and documents" and shows that the document, which was clearly excluded from the Register by the Comptroller and therefore cannot support the registration, was examined by his Senior Legal Officer having been sent to him by the Assignments Section.

HMRC must ask Brassington whether, in the light of the accounting evidence and the Memorandum [AH38](#) he still stands by his claim that he knows the debt to be a capital loan and, if he does, to ask him what he saw that made him "know" the things he claimed in detail in his emails and High Court Statements [AH39](#) [AH40](#) [AH41](#) [AH42](#). I can tell you what he saw - he saw a Stamp Duty liability, as advised by his Solicitor at the outset, and he resorted to the Stamp Taxes Manual in July 2007 when I raised the matter with HMRC and he decided that a capital loan was just the ticket. But how could he know that Sense-Sonic Ltd and Leaf had a capital loan agreement on the terms he described to you?

I can tell you a little more on that matter - due diligence was carried out just before Sense-Sonic Ltd ceased trading in February 2003 and the Solicitors pointed out that the debt was repayable on demand as there was no formal agreement [p367](#).

As your letter tells me that HMRC has not actually achieved anything at all in the last 8 months (except undermine the result of the previous 5 months) and now tells me what I already knew on 05-02-08 I suggest that time is allocated to deal with this matter immediately - it cannot possibly be in a queue after such a length of time.

So, in closing let me remind you one more time that I did not ask you for a second opinion of HMRC's decision of 05-02-08 and I did not ask you if the Comptroller is in breach of s.14 Stamp Act 1891 these matters were established long ago.

I have handed this matter to you on a plate - the Comptroller's own literature declares that he can be fined and he corrected his manual of patent practice on 01-07-08 to take Stamp Duty on mixed property transactions into account.

There is therefore nothing to argue about.

I require that this matter be properly managed from here on and that I be told precisely what is to be done and by when it will be done. This is my property, what is left of it, and if you will not let me use the unstamped document to get it back you should not be letting the Comptroller use it to keep things as they are and destroy my property by denying me my true status.

You should not be pussy-footing about and considering meeting the Comptroller to see if he has any objection to your fining him. It is your decision and you made that decision long ago. He is in breach of s14 Stamp Act 1891 and the evidence shows that he had been advising staff in his Desk Notes to evade their responsibilities under the Stamp Act 1891 and shut their eyes to potential breaches. He relies on outright lies to wriggle out of situations and claims that he was acting within his rights, but he has been well and truly exposed and there is no doubt whatsoever that were he running a limited company HMRC would be screaming "fraud".

**Please tell me precisely what is now being done, why the Comptroller should have a say in the matter prior to the imposition of the penalties, and what grounds you have for there being any doubt as to whether penalties for each of the four registrations are to be imposed.**

You know full well that if you are to put this to a meeting he will schedule it for 2010.

Please stop this unnecessary delay, impose the penalties unilaterally as the law prescribes and let me get on with my litigation without further prejudice.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Hanratty, Les \(ESM Stamp Taxes\)](#)

**To:** [Andrew Hall](#)

**Sent:** Wednesday, November 05, 2008 3:35 PM

**Subject:** RE: s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr Hall ,

I can confirm that your letter has been forwarded on our Policy Team to consider.

I have also looked at my letter issued to you and must advise you that I am happy to leave the letter in it's present form. The issues in question have been covered and I can see no reason to amend the letter.

I am happy to deal with your concerns you have under separate correspondence.

Yours sincerely

Les Hanratty

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**From:** Andrew Hall [<mailto:andrew.hall2@btconnect.com>]

**Sent:** 05 November 2008 13:38

**To:** Hanratty, Les (ESM Stamp Taxes)

**Subject:** s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr. Hanratty,

Please ensure that your Solicitor gets that attached letter and index.

It ensures that the Comptroller cannot sustain a claim that he acted in good faith in making the falsified registrations of change of proprietorship in September 2004.

Copies have gone to 8 New Square Chambers and to my Solicitor with a view to challenging the Comptroller in the High Court.

HMRC **must** consider this evidence before issuing a decision on fining the Comptroller, not to do so and not to fine the Comptroller will have serious consequences.

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**Andrew Hall**

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**From:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Sent:** 06 November 2008 16:57  
**Subject:** RE: s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr Hall,

I have passed your letter to the appropriate person in our Policy team who will write directly to you by 14<sup>th</sup> November 2008.

Your request under the Freedom of Information Act will be dealt with separately.

Yours sincerely

Les Hanratty

---

**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 06 November 2008 07:10  
**To:** Hanratty, Les (ESM Stamp Taxes)  
**Subject:** Re: s.17 - Comptroller, Patent Office - Evidence of Offences

Dear Mr. Hanratty,

I am deeply concerned about the way in which this matter has been handled.

Your letter is a sham. It bears no news.

I did not put such matters in question. They were answered on 05-02-08 under s.12 Stamp Act 1891.

At no time did you say that you had asked your Solicitor to review the Decision issued on 05-02-08 and take 8 months to do it, and nothing more. I certainly made no such request.

You have simply been instructed to fob me off with a pointless letter to give the false impression that HMRC has achieved something in the last 8 months.

You know full well that the decision being made by HMRC's Solicitor in June 2008 reported to me by you as being imminent (within days) and thence by me to the Comptroller was that of whether HMRC was now going to impose a penalty under s.17 Stamp Act 1891. There was no question as to the chargeable status of the document, and no question that there were registrations in breach of s.14 Stamp Act 1891, and well you know it.

**Under the Freedom of Information Act 2000 I require you to provide full information and documents to justify why it took you 5 months to issue a response to my formal and fully compliant application under s.12 Stamp Act 1891 for Notice of Decision on Formal Adjudication and to confirm whether or not HMRC's Solicitor was consulted, and if not, why not. I require you to provide full details of when the work was carried out and the reasons for it being so unreasonably delayed. I also require copies of the correspondence between you and those who carried out the work so that I can establish why you now claim that you issued a mere assessment (of which I already had a plentiful supply).**

**Under the Freedom of Information Act 2000 I require you to provide full information and documents to justify why it has taken you a further 8 months to issue what is quite clearly a bogus, padded-out letter to cover up the fact that HMRC has not done any of the work which you repeatedly told me in June 2008 was just about to result in a decision as to whether or not the Comptroller was to be fined. I require you to tell me how many hours it took for the Solicitor to agree with your "view", when those hours were spent, and how many hours it took your Solicitor to consider that the Patent Office is in breach of s.14 Stamp Act 1891 and when those hours were spent. I require you to tell me when the Solicitor first looked into this matter and to send me a copy of the instruction.**

Your wholly unreasonable delays have caused me considerable loss, as your inaction has given the

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Stamp Taxes Policy  
Room 1/38  
100 Parliament Street  
London  
SW1A 2BQ

Andrew Hall  
Sense-Sonic Limited  
Colne Commercial Centre  
Exchange Street  
Colne  
BB8 0SQ

**Tel** 020 7147 2790

**Fax** 020 7147 2748

**Email** keith.brown@hmrc.gsi.gov.uk

**Date** 12 November 2008  
**Our ref** FOI 2139/2008  
**Your ref**

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

Dear Mr Hall

**Request under the Freedom of Information Act 2000**

I am writing in response to your email of 22<sup>nd</sup> October to my colleague Les Hanratty of the Edinburgh Stamp Office about work which HMRC may have carried out in the matter of the Comptroller-General of Patents, Designs and Trade Marks' registration of transactions effected by unstamped documents.

HMRC neither confirms nor denies that it holds information falling within the description specified in your request. The duty in section 1(1)(a) of the Freedom of Information Act 2000 (FOI) does not apply, by virtue of section 44(2) of that Act, which prevents disclosure of information where another rule of law or Community obligation requires us not to disclose. This should not be taken as an indication that the information you requested is or is not held by the Department.

Information of this kind is held in the exercise of the Department's tax functions – specifically the operation of Stamp Duty - and relates to identifiable persons. As such, it is protected by the Department's statutory duty of confidentiality under section 18 of the Commissioners for Revenue and Customs Act 2005 (CRCA).

By virtue of section 23 of the 2005 Act, our information relating to a person, the disclosure of which is prohibited by section 18(1), is exempt information under section 44(1)(a) FOI if its disclosure would specify the identity of the person to whom the information relates, or would enable the identity of such a person to be deduced.

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

Director: Mike Norgrove



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The exemption at section 44 is an absolute exemption and the Department is not required to consider whether there may be public interest in disclosure.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by HMRC. He can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

A handwritten signature in black ink that reads "Keith Brown". The signature is written in a cursive style with a trailing dot.

**Keith Brown**  
Policy Adviser



**Andrew Hall**

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**From:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**To:** <ali@hmrc.gsi.gov.uk>  
**Sent:** 19 November 2008 12:14  
**Subject:** Stamp Duty - Sense-Sonic Ltd - Comptroller, Patent Office

Dear Mrs. Ali,

Your letter of 14th November does not address my complaint.

I sought a Formal Notice of Decision on Adjudication in September 2007 and I met the requirements **to the letter**.

You should have involved the Solicitor in that process and in 2007, and you should have dealt with the matter long before 05-02-08.

To tell me that it has taken 9 months to get around to having the Solicitor state the obvious - that the Comptroller, having registered a transaction (although falsely described as an assignment) which is chargeable with Stamp Duty, is liable to penalty under s.17 just adds insult to injury.

Mr. Hanratty is well aware that the decision I was awaiting was that of a decision to issue a penalty. Such action would then put an end the Comptroller's obstruction.

However, he languishes in your indecision.

It is my document, my property and my family which are being affected by these wholly unnecessary delays. I am entitled to know what is required for that document to be admissible and I am entitled to know whose responsibility it is to take action to remove registrations made in breach of s.14.

I have an inspection of Patent Office files booked for this week. I now find that the Comptroller is removing documents which he claims are NOT OPEN TO PUBLIC INSPECTION.

I should tell you that I have found even more evidence of evasion. The Comptroller told staff to put main agreements (primary evidence) in NOPI folders and to register transactions on the basis of short forms. His instruction stated that this should be done whether or not the applicant sought such treatment. I have also found evidence that the Comptroller told the public that everything they send in will be open to public inspection - which begs the question as to why he should want to hide main agreements. That is answered by desk notes instructions I have included in my evidence bundle - which advise staff that main agreements might have Stamp Duty complications and should not be subject to requests for submission.

You can be in no doubt that the evidence I have provided shows that the Comptroller is in breach of his statutory duties and has acted unlawfully in order to speed up the registration process and register transaction irrespective of the Stamp Duty liabilities.

Maybe you can establish why he told the World that as of 28-03-00 he no longer had to be satisfied that a chargeable document executed on or after 28-03-00 had been stamped before registering a transaction. Could this be because he was satisfied that he had a way around the issue - excluding the unstamped primary evidence and pretending that he made the registration on the basis on hearsay evidence (a Form or a short form assignment/licence and a Stamp Duty declaration)? It is immaterial as to what he may now claim - the evidence of unlawful practices is bountiful.

I am proposing to take a Notary with me to the Patent Office to inspect the Files.

Given the logistical aspects of what I have managed to arrange, it would make sense for you to send someone to inspect these files under s.16 Stamp Act 1891. You are not "the public", and I know where to look in the Files for the documents that are of interest to you.

There will be a few hundred million pounds owing in all. The inspection of documents for September 2004 will at least throw up £30,000 and serve to prove that the Comptroller has a practice by which he ensures that you do not get to know about his invalid registrations and that the Treasury does not get its dues.

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Please take a look at the latest evidence summarised [here](#). The only link you do not need to click on is the first link - my statement to HMRC (as you already have that document).

That said, the link above (including all the links in the page it leads to, and all the links thereafter) provides all you need to support a decision to fine the Comptroller.

I am entitled to a prompt service and I ask you to make up for lost time (not that it is possible to turn back the clock to September 2007) and issue your decision.

You have no reason to interview the Comptroller. The facts are before you. It is for him to file an appeal if he refuses to pay the penalty. I have provided you with all the necessary documentary evidence to destroy any arguments he may present by way of appeal.

I have been deceived by the Comptroller for over four years; I would like that deception to stop.

Please do not try to make out that major decisions have been arrived at over the past nine months and that great thought has gone into making the statement that the Solicitor agrees with HMRC. Of course he does.

You know that Brassington's Solicitor told him that Stamp Duty was chargeable and that Brassington told you that his Solicitor had told him that the debt was a capital loan, rattling off the exemption details.

You know that these claims are incompatible and that Brassington has simply been trying to defraud HMRC. He is required under that agreement to pay the Stamp Duty so that Sense-Sonic Ltd can use the agreement and any prescribed assignments (once they are executed).

You know that the Comptroller and his staff are aware that a fine can be imposed when a transaction is registered in breach of s.14 Stamp Act 1891.

Please deal with the matter right away and put an end to this unnecessary delay.

There is nothing further that you can do or need to do, other than issue a penalty notice.

An inspection of files will enable you to determine whether you want to pursue other cases.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**To:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**Sent:** 21 November 2008 16:36  
**Subject:** RE: Stamp Duty - Sense-Sonic Ltd - Comptroller, Patent Office

Dear Mr Hall

Noted with thanks.

Kind regards,

Yasmin Ali

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**From:** Sense-Sonic Ltd [mailto:contact@sense-sonic.net]  
**Sent:** 19 November 2008 12:26  
**To:** Ali, Yasmin (ESM Stamp Taxes )  
**Subject:** Stamp Duty - Sense-Sonic Ltd - Comptroller, Patent Office

Dear Mrs. Ali,

Your letter of 14th November does not address my complaint.

I sought a Formal Notice of Decision on Adjudication in September 2007 and I met the requirements **to the letter**.

You should have involved the Solicitor in that process and in 2007, and you should have dealt with the matter long before 05-02-08.

To tell me that it has taken 9 months to get around to having the Solicitor state the obvious - that the Comptroller, having registered a transaction (although falsely described as an assignment) which is chargeable with Stamp Duty, is liable to penalty under s.17 just adds insult to injury.

Mr. Hanratty is well aware that the decision I was awaiting was that of a decision to issue a penalty. Such action would then put an end the Comptroller's obstruction.

However, he languishes in your indecision.

It is my document, my property and my family which are being affected by these wholly unnecessary delays. I am entitled to know what is required for that document to be admissible and I am entitled to know whose responsibility it is to take action to remove registrations made in breach of s.14.

I have an inspection of Patent Office files booked for this week. I now find that the Comptroller is removing documents which he claims are NOT OPEN TO PUBLIC INSPECTION.

I should tell you that I have found even more evidence of evasion. The Comptroller told staff to put main agreements (primary evidence) in NOPI folders and to register transactions on the basis of short forms. His instruction stated that this should be done whether or not the applicant sought such treatment. I have also found evidence that the Comptroller told the public that everything they send in will be open to public inspection - which begs the question as to why he should want to hide main agreements. That is answered by desk notes instructions I have included in my evidence bundle - which advise staff that main agreements might have Stamp Duty complications and should not be subject to requests for submission.

You can be in no doubt that the evidence I have provided shows that the Comptroller is in breach of his statutory duties and has acted unlawfully in order to speed up the registration process and register transaction irrespective of the Stamp Duty liabilities.

Maybe you can establish why he told the World that as of 28-03-00 he no longer had to be satisfied that a chargeable document executed on or after 28-03-00 had been stamped before registering a transaction.

1045

## Andrew Hall

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**From:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**To:** <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 21 November 2008 12:53  
**Subject:** Fw: Stamp Duty - Sense-Sonic Ltd - Comptroller, Patent Office

Dear Mrs. Ali,

Thank you for speaking to me this morning.

**I have just found that a link on my email to you of 19-11-08 had "/http" stuck on the end of it (a cut and paste error).**

The section of that email read as follows (**with the link now corrected**):

*"Please take a look at the latest evidence summarised [here](#). The only link you do not need to click on is the first link - my statement to HMRC (as you already have that document).*

*"That said, the link above (including all the links in the page it leads to, and all the links thereafter) provides all you need to support a decision to fine the Comptroller".*

The documentary evidence, drawn almost page-by page from a very reluctant Comptroller under the Freedom of Information Act 2000, shows blatantly unlawful instructions to staff to remove and/or keep away documents from the registration process which would otherwise prohibit registration.

I have informed industry groups (as their members' IPR registrations could well be invalid without them knowing it) and all the evidence is going before the High Court, as I am applying for a Judicial Review of the Comptroller's unlawful decisions and enactments (which decisions not to correct the Registers relied heavily on an inadmissible unstamped document which it turns out he actually **excluded** from the Register and, irrespective of the Stamp Duty aspects, cannot therefore form part of the prima facie evidence to justify registration).

Mr. Hanratty has written to me to say that the past 8 months has resulted in the policy department confirming that HMRC's Solicitor agrees with HMRC that the registered transaction is chargeable with Stamp Duty and that the registrations are in breach of s.14 and that the Comptroller is liable to penalty under s.17.

In the circumstances of such a clear breach, any other public body would simply issue a penalty notice and leave it to the recipient to prove that he is not liable to penalty. I am therefore at a loss as to why there has to be a "review" (a costly process which will prove to have been wholly unnecessary if the Comptroller simply pays the penalty on receipt of Notice). I do not see that the Comptroller would have to agree to be penalised before you could issue a penalty notice. I am therefore lost on the purpose of the two months' effort/delay.

The Comptroller may decide to admit that he has offended and promise to put matters right. The issuing of a Penalty Notice will determine whether an investigation is necessary. You are within your rights to issue a Notice and cannot be sued for doing so.

As I understand it, you are not conducting a **review** of any decision, you are conducting an investigation into whether the Comptroller deliberately excluded the unstamped document and continued with the registration on the basis of a Form 21/77 signed by a mere address for service.

The Comptroller claims that he [did not look at the document](#) (at "J") and claims his practice was to look at the document (but compare "J" with [AH6](#) at "D" for contradictory instruction).

However, the documentary evidence (set out in my [letter of 05-11-08](#) shows that he **did** examine the document and that he overrode the OPTICS register database system in order to exclude the document from the Register. He is also shown to have issued a non-standard letter to confirm registration. My Counsel will be seeking a Notice to Admit with respect to these deviations from standard bone fide practice, failing which a month's worth of Patent Register Files will be put before the Court to prove that the instant case was treated differently from all bone fide applications.

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For a Form 2177 and document [sent](#) to the Comptroller not to appear on the [Register](#) (see "F") as "Form 21/77 and documents filed on GBxxxxxxx" (see [example](#) of standard entry, as "A"), there has to be an explanation, and the Comptroller's own in-house documents provide that explanation - **intentional exclusion**.

It is impossible to justify the in-house instructions I have highlighted for you. Under s.109 Patents Act 1977 such actions - closing one's eyes for fear of what one might see - constitute falsification of the Register according to judgements cited in the [Black Book](#) (the CIPA Guide). Part III s.109 in particular covers precisely what the Comptroller's officers have done in the instant case. They were instructed **not to make enquiries**, even though the [Rule 46\(3\)](#) provides for the Comptroller to call for whatever documents he considers are necessary for him to fulfil his statutory obligations:

Excluding primary evidence and registering a transaction effected by an unstamped document is not one of his statutory obligations; and claiming that he made the registration on the basis on secondary evidence (a Form 21/77 only - in my case; and/or a short form assignment - in other cases) in the intentional absence or exclusion of primary evidence is no excuse.

The "here" link above (repeated [here](#)) provides access to the documentary evidence exposing the Comptroller's intentional breaches of statutory duty, including breaches of s.14 Stamp Act 1891.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Sense-Sonic Ltd](#)

**To:** [yasmin.ali@hmrc.gsi.gov.uk](mailto:yasmin.ali@hmrc.gsi.gov.uk)

**Sent:** Wednesday, November 19, 2008 12:26 PM

**Subject:** Stamp Duty - Sense-Sonic Ltd - Comptroller, Patent Office

Dear Mrs. Ali,

Your letter of 14th November does not address my complaint.

I sought a Formal Notice of Decision on Adjudication in September 2007 and I met the requirements **to the letter**.

You should have involved the Solicitor in that process and in 2007, and you should have dealt with the matter long before 05-02-08.

To tell me that it has taken 9 months to get around to having the Solicitor state the obvious - that the Comptroller, having registered a transaction (although falsely described as an assignment) which is chargeable with Stamp Duty, is liable to penalty under s.17 just adds insult to injury.

Mr. Hanratty is well aware that the decision I was awaiting was that of a decision to issue a penalty. Such action would then put an end to the Comptroller's obstruction.

However, he languishes in your indecision.

It is my document, my property and my family which are being affected by these wholly unnecessary delays. I am entitled to know what is required for that document to be admissible and I am entitled to know whose responsibility it is to take action to remove registrations made in breach of s.14.

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1047

**Andrew Hall**

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**From:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**To:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**Sent:** 21 November 2008 16:37  
**Subject:** RE: Stamp Duty - Sense-Sonic Ltd - Comptroller, Patent Office

Dear Mr Hall,

Noted with thanks.

Kind regards

Yasmin Ali

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**From:** Sense-Sonic Ltd [mailto:contact@sense-sonic.net]  
**Sent:** 21 November 2008 12:54  
**To:** Ali, Yasmin (ESM Stamp Taxes )  
**Subject:** Fw: Stamp Duty - Sense-Sonic Ltd - Comptroller, Patent Office  
**Importance:** High

Dear Mrs. Ali,

Thank you for speaking to me this morning.

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The documentary evidence, drawn almost page-by page from a very reluctant Comptroller under the Freedom of Information Act 2000, shows blatantly unlawful instructions to staff to remove and/or keep away documents from the registration process which would otherwise prohibit registration.

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Mr. Hanratty has written to me to say that the past 8 months has resulted in the policy department confirming that HMRC's Solicitor agrees with HMRC that the registered transaction is chargeable with Stamp Duty and that the registrations are in breach of s.14 and that the Comptroller is liable to penalty under s.17.

In the circumstances of such a clear breach, any other public body would simply issue a penalty notice and leave it to the recipient to prove that he is not liable to penalty. I am therefore at a loss as to why there has to be a "review" (a costly process which will prove to have been wholly unnecessary if the Comptroller simply pays the penalty on receipt of Notice). I do not see that the Comptroller would have to agree to be penalised before you could issue a penalty notice. I am therefore lost on the purpose of the two months' effort/delay.

The Comptroller may decide to admit that he has offended and promise to put matters right. The issuing of a Penalty Notice will determine whether an investigation is necessary. You are within your rights to issue a

1048





**Corporate Governance  
Freedom of Information Unit**  
Room BP5001, Dunstanburgh House  
Benton Park View  
Longbenton  
Newcastle Upon Tyne, NE98 1ZZ

Mr Andrew Hall

By e-mail:  
andrew.hall2@btconnect.com

**Tel** 0191 2253065

**Fax** 0191 2253098

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

**Date** 26 November 2009  
**Our Ref** **FOI 2139/08**  
**Your Ref**

Dear Mr Hall

#### **Freedom of Information Act 2000**

Thank you for your request for information regarding Comptroller-General of Patents, Designs and Trade Marks' registration of transactions. Your request was received on 22 October 2008 and I am dealing with it under the terms of the Freedom of Information Act 2000.

In some circumstances a fee may be payable and if that is the case, I will let you know. A fees notice will be issued to you, and you will be required to pay before we will proceed to deal with your request.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

Yours sincerely

pp Lucy Howe (by e-mail)

Michael Armstrong  
**Freedom of Information Unit**

**Andrew Hall**

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**From:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**To:** "Brown, Keith D (ESM Stamp Taxes)" <keith.brown@hmrc.gsi.gov.uk>  
**Sent:** 02 December 2008 19:23  
**Subject:** Re: Request under the Freedom of Information Act 2000

Mr. Brown,

Are you seriously trying to tell me that you are exempt from explaining why HMRC has not dealt with my company's application for adjudication of its own document?

HMRC has a statutory duty to conduct adjudication upon request and to issue a formal notice of decision on adjudication in reasonable time. Fifteen months, and still waiting, is not a reasonable time.

HMRC misled me. I thought I received a formal notice of decision on adjudication on 05-02-08, but HMRC knew otherwise. I chased up the decision countless times and received email confirmation that adjudication was under way. Clearly it was not.

**Stuff the FoIA and forward my complaint to the person responsible for dealing with complaints against HMRC with respect to breach of statutory duty.**

You seek to deceive me by claiming that I am not entitled to any information held by HMRC.

Sense-Sonic Ltd is my company. The document sent for adjudication is my company's document. The request for adjudication was made by my company. The application under s.12 complied with the Act and the Manual TO THE LETTER. The Manual specifically requires a certified copy to be submitted for adjudication in place of the original document. HMRC contacted the Solicitors who hold the original document and a copy, certified on every page, was sent to HMRC by return.

HMRC did not put the matter before its Solicitor, even though HMRC officers knew that I had already been to the High Court facing another person who has breached his statutory duties - the Comptroller-General of Patents, Designs & Trade Marks (who has cheated HM Treasury out of a fortune through his unlawful instructions to staff to exclude, to ignore and not to ask for sight of documents which might be chargeable with Stamp Duty).

If HMRC is going to tax me (to the tune of 30 grand), it owes it to me to treat me with some respect (it being a voluntary tax) and to deal with my questions on taxation with due consideration for the damaging effects that delaying its decisions will impose.

HMRC has known since July 2007 that the Comptroller registered a transaction falsely purported to be effected by the unstamped document and yet it made no effort whatsoever to contact the Comptroller to see why he had done so. I have handed the answer to HMRC on plate - and it has cost me over £420,000 to do so (quite possibly 1,000th of the amount of tax outstanding on registered patents, trade marks and designs).

This is not a matter for the Information Commissioner - my complaint with respect to HMRC's failure to issue a formal notice of decision on adjudication has not been dealt with.

I, as managing director of Sense-Sonic Ltd, the applicant and customer under s.12, am entitled to an explanation as to why HMRC has not fulfilled its statutory duties under s.12 Stamp Act 1891 and has not followed procedure set out in the Stamp Taxes Manual.

The letter I received on 05-02-08 is on HMRC headed paper, acknowledges my application under s.12 and yet your Solicitor had no knowledge of it. It does not bear the words "this is not a formal decision", and it is not on plain paper. I have not seen the format for a formal decision and it is about time that you enlightened me to that end. It has taken a further nine months to tell me that your Solicitor agrees with "the decision". It would be impossible for him/her to declare otherwise, the documentary evidence with respect to the trade debt is beyond challenge and the Solicitor for the buyers confirmed that ad valorem Stamp Duty was chargeable.

I do not need to involve the Information Commissioners to get an explanation. I require you to exhaust your complaints procedure (which you have not done), and if the failure to deal with this serious matter is not

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explained, I shall raise the matter in the Administrative Court.

My dealings with the Patent Office and HMRC (the Circumlocution Office) are living proof that Little Dorrit is indeed a story of OUR times.

Please ensure that my complaint is dealt with **by HMRC** and make an effort to recover, for the tax-paying public, the vast amount of money which the Comptroller has "gifted" to his customers (who hold the public to ransom by way of their ill-gotten registered patents and trade marks).

Yours sincerely,

Andrew Hall.

Sense-Sonic Limited

----- Original Message -----

From: "Brown, Keith D (ESM Stamp Taxes)" <[keith.brown@hmrc.gsi.gov.uk](mailto:keith.brown@hmrc.gsi.gov.uk)>

To: <[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)>

Sent: Tuesday, December 02, 2008 4:55 PM

Subject: Request under the Freedom of Information Act 2000

Mr Hall - please see attached response.

Keith Brown  
Policy Adviser  
HM Revenue & Customs  
Excise, Stamp Taxes & Money Businesses  
100 Parliament Street  
London SW1A 2BQ.  
Tel. 020-7147 2790.

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Andrew Hall  
Sense-Sonic Limited  
Colne Commercial Centre  
Exchange Street  
Colne BB8 0SQ

Stamp Taxes Policy  
Room 1/38  
100 Parliament Street  
London  
SW1A 2BQ

**Tel** 020 7147 2790

**Fax** 020 7147 2748

**By email**

**Email** keith.brown@hmrc.gsi.gov.uk

**Date** 2 December 2008  
**Our ref** FOI 2208/2008  
**Your ref**

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

Dear Mr Hall

**Request under the Freedom of Information Act 2000**

I refer to your email of 6<sup>th</sup> November to my colleague Les Hanratty of the Edinburgh Stamp Office in which, inter alia, you make the following requests for information.

*"Under the Freedom of Information Act 2000 I require you to provide full information and documents to justify why it took you 5 months to issue a response to my formal and fully compliant application under s.12 Stamp Act 1891 for Notice of Decision on Formal Adjudication and to confirm whether or not HMRC's Solicitor was consulted, and if not, why not. I require you to provide full details of when the work was carried out and the reasons for it being so unreasonably delayed. I also require copies of the correspondence between you and those who carried out the work so that I can establish why you now claim that you issued a mere assessment (of which I already had a plentiful supply).*

*Under the Freedom of Information Act 2000 I require you to provide full information and documents to justify why it has taken you a further 8 months to issue what is quite clearly a bogus, padded-out letter to cover up the fact that HMRC has not done any of the work which you repeatedly told me in June 2008 was just about to result in a decision as to whether or not the Comptroller was to be fined. I require you to tell me how many hours it took for the Solicitor to agree with your "view", when those hours were spent, and how many hours it took your Solicitor to consider that the Patent Office is in breach of s.14 Stamp Act 1891 and when those hours were spent. I require you to tell me when the Solicitor first looked into this matter and to send me a copy of the instruction."*

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Director: Mike Norgrove



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I confirm that we hold information within the scope of your request, but this information is exempt from disclosure by virtue of section 44 of the FOI Act, which exempts information if its disclosure is prohibited by any enactment. In this instance, the relevant enactment is the Commissioners for Revenue and Customs Act (CRCA) 2005. The effect of sections 18(1) and 23 of CRCA is that information we hold in connection with one of our functions, and which identifies a person or enables their identity to be deduced, is exempt from disclosure under FOI. In this context a "person" includes both natural and legal persons, and, for example, limited companies.

The exemption at section 44 of the FOI Act is an absolute exemption and the Department is not required to consider whether there is an overriding public interest in disclosure.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

If you are not happy with this reply you may request a review, either by emailing [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk) or by writing to the HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by HMRC. He can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

**Keith Brown**  
Policy Adviser

**Andrew Hall**

---

**From:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**To:** <yasmin.ali@hmrc.gsi.gov>  
**Sent:** 12 December 2008 16:30  
**Subject:** FAO SARBJIT KAUR - CUSTOMER CARE TEAM

**YOUR REF: COM 2008/12 000003**

**YOUR LETTER: 04/12/2008**

**SENSE-SONIC LIMITED**

Dear Ms. Kaur,

Yesterday I received your letter dated 04-/12/2008 which has been sitting in the wrong pigeon hole in the post room where I am based.

I called you yesterday afternoon to discuss its contents.

Whilst I am aware of some of the points you raise in the letter, HMRC has never received any *"document transferring patent rights from my company to another"*.

The document which I sent to HMRC 18 months ago was dated 15-09-03. It did not transfer any patent rights, design rights, trade mark rights, goodwill or debt.

It was a settlement agreement. It was intentionally couched in terms of an agreement rather than an assignment - for Stamp Duty purposes.

HMRC knows this, and knows that there was no transfer.

The person who is obliged to pay the Stamp Duty under clause 13.2 of the agreement has tried every trick in the book to deceive HMRC and the High Court into believing that there is no Stamp Duty liability. His lies have served him well.

HMRC knows that there is no basis whatsoever for the liar's claim that a fully accounted trade debt was a capital loan (exempt from Stamp Duty).

The liar first claimed that he had the assignments which were prescribed in the agreement, but this was proved by a disclosure order to be false.

Nevertheless, the liar took the £1,333,558.30 (debt) for himself (without transfer) and for this reason, the document is chargeable with Stamp Duty under paragraph 19, sch.13 FA 1999.

The document cannot be used for registration of a settlement:

1) it refers to a mixture of property, including IPR and a trade debt, meaning that s.129, c.17 sch.34 FA 2000 applies;

The document cannot be relied upon for registration of an assignment:

2) it is not an assignment.

The Comptroller (Patent Office) knew that the document, sent to him in mutilated form on 09-09-04, was not registrable evidence of an assignment so he pretended that he had never received it, deleted the words *"and documents"* from the Register of Patents (standard wording which is automatically entered by his OIPTICS computer system) and pretended that the Patents Form 21/77 which accompanied the mutilated unstamped document was sufficient evidence of assignment for him to register a change of ownership.

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I have provided documentary evidence to show that this unlawful act was standard practice in such circumstances.

I and my family are in a desperate state and have been prevented from recovering our livelihood by the wholly unacceptable delays in dealing with this matter.

Until HMRC acts, as must do, the Comptroller will continue to claim that there is doubt about the Stamp Duty position - which is an utter lie.

I have yet to receive a letter from HMRC which presents the true facts. There is always some incorrect comment which prejudices me and prevents me from presenting the letter for the purpose it was sought.

You cannot start a review by a director with a letter such as you have sent to me.

It clearly states that the IPR was transferred - and the whole point here is that not only was it not transferred, I am not allowed to use the document to prove this, because it is not Stamped.

In other words, the offenders have no further need for the document, as they got what they wanted. It is me who is prejudiced, because not only can I not use it in a civil court to expose them, I can't get the Police to act because the Comptroller keeps telling them that there are no offences to investigate.

You know different, and I need you to be more considerate when writing letters, as a properly drawn up letter or notice would have enabled me to deal with these matters effectively.

Please withdraw your letter and write again.

I do not want any reference to the withdrawal in the replacement letter. You may write separately, if you must explain why you have withdrawn the letter.

To be stating that I have raised a complaint about a document transferring my IPR at this stage is utterly distressing.

Please correct this immediately.

Yours sincerely,

Andrew Hall.

SENSE-SONIC LTD

01282 864384

07532 384913

**Andrew Hall**

---

**From:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**To:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**Cc:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "Brown, Keith D (ESM Stamp Taxes)" <keith.brown@hmrc.gsi.gov.uk>  
**Sent:** 23 December 2008 13:10  
**Subject:** RE: FAO SARBJIT KAUR - CUSTOMER CARE TEAM

Dear Mr Hall

Thank you for your e-mail sent on 12 December 2008. I am sorry for not acknowledging this sooner. I note that you are unhappy with the wording of Ms Kaur's letter. This is to confirm that we are looking into your concerns and that I will be responding to you early in the New Year.

Yours sincerely

Yasmin Ali

---

**From:** Sense-Sonic Ltd [mailto:contact@sense-sonic.net]  
**Sent:** 12 December 2008 17:19  
**To:** Ali, Yasmin (ESM Stamp Taxes )  
**Subject:** Fw: FAO SARBJIT KAUR - CUSTOMER CARE TEAM

**YOUR REF: COM 2008/12 000003**

**YOUR LETTER: 04/12/2008**

**SENSE-SONIC LIMITED**

Dear Ms. Kaur,

Yesterday I received your letter dated 04-/12/2008 which has been sitting in the wrong pigeon hole in the post room where I am based.

I called you yesterday afternoon to discuss its contents.

Whilst I am aware of some of the points you raise in the letter, HMRC has never received any *"document transferring patent rights from my company to another"*.

The document which I sent to HMRC 18 months ago was dated 15-09-03. It did not transfer any patent rights, design rights, trade mark rights, goodwill or debt.

It was a settlement agreement. It was intentionally couched in terms of an agreement rather than an assignment - for Stamp Duty purposes.

HMRC knows this, and knows that there was no transfer.

The person who is obliged to pay the Stamp Duty under clause 13.2 of the agreement has tried every trick in the book to deceive HMRC and the High Court into believing that there is no Stamp Duty liability. His lies have served him well.

HMRC knows that there is no basis whatsoever for the liar's claim that a fully accounted trade debt was a capital loan (exempt from Stamp Duty).

The liar first claimed that he had the assignments which were prescribed in the agreement, but this was proved by a disclosure order to be false.

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 23 December 2008 20:07  
**Subject:** Re: Letter to Mr Hall

Dear Mr. Brunner,

Your letter does not deal with my complaint.

The matter was not extraordinary.

The document is in a standard format and was even acknowledged as such by the buyers' Solicitors prior to signature on 11-09-04.

I reported the Patent Office breach in **July 2007** and HMRC made no effort whatsoever to raise the matter with the Comptroller.

It is now **December 2008**, if you had not noticed.

I requested formal adjudication and specifically asked that the penalty, which is discretionary, be set to the minimum and be postponed for long as possible.

HMRC was **at all times** aware that I needed a formal decision - I already have numerous informal assessments, and the Comptroller still opposed me in the High Court.

HMRC should have taken action with respect to the Comptroller's breach back in July 2007 - this would have prevented me from having him oppose me on the matter.

Prior to 28th March 2000 the Comptroller would always tell the Court that unstamped documents must be ignored.

I have now provided evidence to show that he instructed staff to ignore them too - and register transactions without them.

HMRC did not involve the Solicitor, and should have done so when the matter arose.

Your letter avoids mention of dates and makes false claims in order to explain away the disgraceful and damaging way in which this matter has been handled.

I have now produced a computer programme to automatically pull out registrations which are potentially subject to Stamp Duty.

I have already proved that the Comptroller actually excluded the document from the Register and pretended that the accompanying Form 21/77 was duly signed and was not accompanied by any documents,

These are very serious matters indeed, and your letter does not even come close to a bone fide response to my complaint.

Please look at my complaint and answer it.

I fully appreciate that your letter is written for the benefit of others (Ombudsman etc.) and that there is no bone fide attempt on your part to deal with the truth of the matter.

You have no excuse for the amount of time you have wasted in dealing with matters.

I want to know why you have not taken any action and why you have hung me out to dry.

Yours sincerely,

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Andrew Hall.

----- Original Message -----

**From:** [de Brunner, Mark \(ESM\)](#)

**To:** [contact@sense-sonic.net](mailto:contact@sense-sonic.net)

**Cc:** [de Brunner, Mark \(ESM\)](#)

**Sent:** Tuesday, December 23, 2008 4:12 PM

**Subject:** Letter to Mr Hall

Dear Mr Hall

Please see attached file.

<<Mr Hall's letter.doc>>

Mark de Brunner

Business Director, Stamps Taxes

Excise Stamps & Money businesses

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**HM Revenue  
& Customs**

**Mark de Brunner  
Business Director Stamp Taxes  
Excise, Stamps and Money businesses**

100 Parliament Street  
London  
SW1A 2BQ

Mr Hall  
Noyna Lodge  
Manor Road  
Colne  
Lancashire  
BB8 0SQ

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

**Date** 7 Jan 2009  
**Our ref** Com 2008/12 000003  
**Your ref**

Dear Mr Hall

Thank you for your email of 23 December, responding to my letter of the same date.

I understand from what you say that you still want a formal Notice of Decision on Adjudication and I will therefore arrange one.

**Mark de Brunner  
Business Director, Stamp Taxes  
Excise Stamps & Money businesses**

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 07 January 2009 14:47  
**Subject:** Re: Reply to email of 23 Dec 2008

Dear Mr. de Brunner,

I do not understand your email.

The damage is done and I am complaining about not getting what I sought at the right time (during proceedings).

A Formal Notice is no good to me now. It will simply add insult to injury.

I thought that Formal Notice would make the Comptroller ignore the document in proceedings for the correction of the registers (he had registered a fictitious assignment and excluded the mutilated "evidence of assignment" because it stood in the way of registration).

However, the scale of his Stamp Duty evasion is so massive that he has been determined to hide what he did and will not take heed of HMRC.

I did not ask you to send me a Formal Notice now, and it seems to me that your email is mischievous.

If you send it, I suggest that you withdraw it, as I will not pay the fine or the duty.

I made it clear to HMRC that the circumstances were unusual in that the document had already been used to get hold of and register my property in a false limited company name, so the person who took it was determined not to pay Stamp Duty in order to enable the document to be seen for what it really was - a settlement agreement prescribing separate assignments, one of which he was told by his Solicitors at the time would be chargeable with ad valorem Stamp Duty. HMRC has this evidence.

When requesting adjudication in September 2007 I asked that the discretionary fine be set to a minimum and that I be given maximum possible time to pay. I now have no money whatsoever. Not even to live.

The Comptroller has used the complete document to defend his false registrations, even though it turns out that he actually excluded a mutilated copy of it from the register when registering the fictitious assignment.

In excluding the document, the Comptroller falsely claims that the Form itself was signed by my company and did not need accompanying evidence - a claim which is blatantly false.

I have documentary proof that the Comptroller instructed staff to **hide** main agreements in not open to public inspection folders, telling staff that they might have Stamp Duty and other complications. He also warned them that it might be difficult to keep them secret if a request was made under the freedom of information act. HMRC has the evidence.

I was to inspect 352 patent files (administered in the same month as the false registration) to assess how many other patentees have been cheated by the Comptroller's false registrations.

However, the Comptroller has been removing the files in which he hides potentially chargeable documents, so I am still waiting for him to confirm that he has put them back. I doubt he will.

I therefore spent the holiday downloading 5,600 patent registers into two 5,000 page word documents to enable me to instantly access all patent registers where the Comptroller claims he registered a transaction on the basis of only a Form. This will flush out some of the registrations where he hid documents. My intention is the HMRC inspects the files I have identified as suspect under s.16 - and does not let the Comptroller call them from storage and interfere with them, as he has done with the 352 I sought to inspect.

I have a Solicitor, two QCs and three juniors working on my case to sue the Comptroller for damages. I meet

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two of them tomorrow with a view to formalising our relationship through CFAs. Thus far they have all worked for nothing, so significant is this case.

I reasonably expected HMRC to get onto the Comptroller at the outset (in July 2007) to ask him why he was not accepting your assessment. I note that HMRC told the Comptroller in 1999 that a signed declaration on an application Form that Stamp Duty had been paid was not good enough and that he should ask for and inspect the actual documents. Within a few months of receiving HMRC's advice, the Comptroller was sitting at minuted meetings with the Chartered Institute of Patent Agent discussing his new default wording for register entries ("Form 21/77 and supporting documents filed on xxxxxxx") and being asked to remove the word "supporting" as it implied that he inspected the documents. Instead of telling CIPA that he did inspect the documents, he agreed to remove the word and adopted the words "Form 21/77 and supporting documents filed on xxxxxxx" as the default wording.

However, if he did not receive documents, but instead received only a form signed by the buyer and the seller, he considered that Stamp Duty matters were dealt with by the Form and was supposed to override the default wording and record that only a Form was received. I can see that he did do this from time to time, but I also note that some people complained that he had recorded that documents were sent in when they had not been sent in (so he made excuses and recorded an amending entry to that effect).

I am seeking such an amendment - to say that he did in fact receive a document. The problem is, that document is neither an assignment nor duly Stamped.

I can lead HMRC to millions of pounds in unpaid Stamp Duty by the use of my programmes and that last thing I need at this time is a fine.

Please consider helping me out of this terrible mess, caused by the Comptroller's malfeasance in public office, rather than adding insult to injury.

Yours sincerely,

Andrew Hall

----- Original Message -----

**From:** [de Brunner, Mark \(ESM\)](#)

**To:** [andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)

**Cc:** [de Brunner, Mark \(ESM\)](#)

**Sent:** Wednesday, January 07, 2009 1:01 PM

**Subject:** Reply to email of 23 Dec 2008

Dear Mr Hall

Please see attached file below.

<<Mr Hall's letter 7 Jan 2009.doc>>

Mark de Brunner

Business Director, Stamp Taxes

Excise Stamps & Money businesses

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Room 1/38  
100 Parliament Street  
London  
SW1A 2BQ

Mr Andrew Hall  
Noyna Lodge  
Manor Road  
Colne  
Lancashire  
BB8 0SQ

**Tel** 020 7147 2804

**Fax** 020 7147 2748

**e-mail:** yasmin.ali@hmrc.gsi.gov.uk

**Date** 26 January 2009  
**Our Ref** COM 2008/12 000003  
**Your Ref**

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

Dear Mr Hall

I refer to your e-mail of the 12 December 2008, addressed to my colleague Ms Sarbjit Kaur, which has been passed to me to consider.

I note that you have expressed concern with Ms Kaur's letter, specifically the phrase '*document transferring patent rights from your company to another*'. Whilst this statement may be correct in that the document was used to transfer patent rights. I accept that as this issue is the subject of ongoing dispute it may have been more appropriate to refer to the document as 'a sale agreement'.

I appreciate that you have asked for this letter be withdrawn and a new one substituted in its place deleting any reference to document transferring patent rights. I regret that it is not possible to simply withdraw the earlier letter. However, I am willing to issue a letter of clarification confirming that the adjudication relates to the sale agreement rather any other document. Please let me know if you wish to me to forward a letter of clarification.

Yours sincerely

Yasmin Ali  
Policy Adviser

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Information is available in large print, audio tape and Braille.

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 26 January 2009 17:04  
**Subject:** Re: Complaint

Dear Mrs. Ali,

I have read your letter.

I do not understand why it has taken so long to arrive. And now that it has, I am very disappointed with its extraordinary content.

You are entirely wrong to say that the sale agreement was used *"to transfer IPR"*.

There have been **registrations** of change of ownership; but there has been **no transfer**. The sale agreement has not therefore been used to transfer the IPR. Mr. Brassington et al mutilated it to create what my regional Police Force called a forgery. The Comptroller's officers didn't like the look of it, as it fell into the category of "documents to be excluded, hidden and ignored".

The registration of an "assignment" was not made on the basis of the sale agreement, for one can see that it was **excluded** from the Register (the Comptroller having instructed staff to hide full agreements on account of the Stamp Duty and assignment issues that they raise).

The Comptroller claims that he made the registration on the basis of a solitary signature of a patent agent on a Form 21/77 and overlooked the document. However, his OPTICS system doesn't "overlook" documents, it automatically uses the words "Form 21/77 and documents filed on ....".

So there we have it; Fraud. And the instructions are an incitement to defraud HMRC.

You should write to me to say that the sale agreement is chargeable with Stamp Duty under para 19, sch 13 FA 1999 because there has been no transfer of the IPR, Debt or goodwill.

You should comment on the fact that the Comptroller has excluded the unstamped document from the Register and that the Desk Notes instructions I have sent to you provide a full explanation as to how and why he has done this.

I have sent a formal Notice of Complaint to the Public Administration Select Committee in respect of the Comptroller's many unlawful instructions to staff to hide, to exclude, to ignore and not to ask for main agreements on account of Stamp Duty and other complications.

I have also provided full evidence of the bogus rule change on 22-12-1999 by which it was attempted to prevent documents entering the Patent Office for inspection.

**Inspection of Patent Files**

I believe that you are aware that I made a formal request to inspect 352 patent files under the Freedom of Information Act 2000 and that I wanted to see the **main agreements** which staff had been told to (unlawfully) hide in Not Open to Public Inspection folders. The Comptroller was not aware of my knowledge that staff had been instructed to hide the documents and that they had also been warned (also in writing) that it would be difficult to keep the documents secret if a request was made under the FoIA. Therefore, when his deputy finance director wrote to say that inspection was delayed as they had to remove NOPI folders, alarm bells rang.

The evidence is so damning that the PASC will, I am sure, see this through to its obvious conclusion.

In the light of that evidence and of the offences I fail to see that you have any option but to fine the Comptroller.

I have already filed a request under the FoIA 2000 to be informed by the Patent Office of your action, as the public has a right to know whether or not you are fining the Comptroller.

The press is having a field day with civil servants at present, and my case is ready to be featured.

### **Use of unstamped documents in proceedings**

Please be sure to establish what action HMRC can take to ensure that Courts, referees and arbitrators are aware of the statutory duties under s.14(1) and 14(4).

Not only has the Stamp Duty evaded you at the time of registration, both the Comptroller and the High Court have used that document against me in proceedings instead of ensuring that it was first duly Stamped.

It seems strange that HMRC will pursue people like me to their graves with the utmost urgency and yet let such matters as these drag on quite unnecessarily.

I put my faith in MPs, the press and the PASC to get this matter resolved.

Please try to get to grips with the basic facts:

1 there was no transfer

2 there have been registrations claiming that there has been a transfer

3 the Comptroller did not dare to register the sale agreement

Please write to me confirm that you understand what has happened here and that you accept that the instructions given to Patent Office staff in the Desk Notes are unlawful and are clearly made for the avoidance of referring customers to HMRC.

Please remember that full agreements can be chargeable such large amounts of Stamp Duty that the Comptroller would lose many customers if he insisted on registering the actual transfer, duly Stamped, and nothing else.

I must say that I still suspect that HMRC struck some kind of deal with the Comptroller to turn a blind eye to all of this after the Abolition of Stamp Duty on transactions affecting only IPR on 28-03-00. Full agreements which also operated as assignments have continued to be regularly used to date and yet he stated in his journals that he would not have to ensure that they were stamped before registering the transactions.

where would he get that idea from?

Yours sincerely,

Andrew Hall.



**HM Revenue  
& Customs**

**Excise Stamps & Money Businesses**

Room 1/38  
100 Parliament Street  
London  
SW1A 2BQ

Mr Andrew Hall  
Noyna Lodge  
Manor Road  
Colne  
Lancashire  
BB8 0SQ

**Tel** 020 7147 2804

**Fax** 020 7147 2748

**e-mail:** yasmin.ali@hmrc.gsi.gov.uk

**Date** 29 January 2009

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

**Our Ref**

**Your Ref**

Dear Hall,

Thank you for your e-mail of the 27 January 2009.

I note your comments in respect of my letter of the 26 January and more generally the Patent Office. Rather than deal with the issues you have raised through correspondence. I wonder whether it would be of assistance if we met so that we might discuss your concerns more fully?

If you think this would be useful then Nick John, our Deputy Director Customer Relations and Technical, and I would be happy to meet you at an HMRC office local to your home address, or main stamp office in Birmingham or a mutually convenient location you might want to suggest.

We have provisionally set aside the week commencing the 9 February for a possible meeting. Please let me know if this suitable? Alternatively if you do not wish to meet then please let me know and I will respond to your email of the 27 January 2009 in due course.

Yours sincerely

Yasmin Ali  
Policy Adviser

---

Information is available in large print, audio tape and Braille.

Type Talk service prefix number - 18001



INVESTOR IN PEOPLE



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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 29 January 2009 19:18  
**Attach:** AH DOCUMENT 2 comptroller's unlawful instructions 27-01-09.zip  
**Subject:** Re: Complaint

Dear Mrs. Ali,

Thank you for your email below.

These matters have utterly ruined my life and that of my wife and children (who face being thrown out of their schools, mid GCSE in my daughter's case).

I had long-since hoped that some harsh words in the Comptroller's direction from HMRC would knock him off his high horse and realise that he would do better to rise above the fraud committed by his officers (the instructions to hide unstamped main agreements etc.), but absolutely nothing has been done.

If it was so important to me that I should take the Comptroller to the High Court in August 2007, surely HMRC should have taken some notice of what was going on?

That said, I have no money at all and my wife is over her overdraft limit, so I will not be able to visit you.

**However**, as I want to get to the bottom of what HMRC and the Comptroller got up to in 2000, which led to him publishing a statement that he no longer needed to check that a chargeable document had been stamped before registering the transaction, and as I want to know what HMRC has been doing over the last 18 months to put a stop to the Comptroller's use of unstamped documents, I **would like to meet you and your deputy director to establish why I am in this position and what is going to be done about it.**

My nearest office is Nelson or Burnley (if Nelson is not available).

Please write to me to outline the issues which you wish to discuss with me, so that I can prepare.

Please also give some thought to the attached instructions (page 2 and on) which I consider to be fraudulent, it being quite clear to the Comptroller that the purpose of hiding, excluding and ignoring the documents is to avoid raising the issue of non-payment of Stamp Duty. I see this as defrauding HM Treasury, but I have a terrible feeling that HMRC may have agreed in 2000 to turn a blind eye.

This is not the same as "registering an unstamped document", so please also give some thought to the twist in the tale with respect to the Patent registration (which **excluded** the document - fraud). As for the two designs registrations and the Trade Mark registration (which I will be challenging in the High Court), these use different wording on the Registers, so there is no outward sign of exclusion, but at least the Comptroller has admitted in writing that none of these registrations could be made on the basis of a Form alone and would therefore require the document to be part of the registration. In these cases, he claims that staff didn't look closely enough.

The sooner you wipe the smug smiles off those that oppose me at the Patent Office, the better.

Since creating those instructions, they have amended only the instruction to "ignore" documents (the 2007 version states instead that they should "scan" the document to see that it agrees with the Form).

All other instructions **still apply** and it is my view that you have all the evidence you need to drag the Comptroller into Court, and most certainly you have the ability to get him to withdraw the instructions immediately and admit that they are unlawful.

My situation simply worsens by the hour as HMRC does nothing to stop the Comptroller in his tracks and cause him to face the reality of the situation.

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I look forward to hearing from you.

Yours sincerely,

Andrew Hall.

07532 384913

----- Original Message -----

**From:** Ali, Yasmin (ESM Stamp Taxes )

**To:** Andrew Hall

**Cc:** John, Nick (ESM Stamp Taxes)

**Sent:** Thursday, January 29, 2009 11:33 AM

**Subject:** RE: Complaint

Dear Mr Hall,

Thank you for your e- mail. Please see attached letter.

Kind Regards,

Yasmin Ali

---

**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]

**Sent:** 26 January 2009 17:04

**To:** Ali, Yasmin (ESM Stamp Taxes )

**Subject:** Re: Complaint

Dear Mrs. Ali,

I have read your letter.

I do not understand why it has taken so long to arrive. And now that it has, I am very disappointed with its extraordinary content.

You are entirely wrong to say that the sale agreement was used "*to transfer IPR*".

There have been **registrations** of change of ownership; but there has been **no transfer**. The sale agreement has not therefore been used to transfer the IPR. Mr. Brassington et al mutilated it to create what my regional Police Force called a forgery. The Comptroller's officers didn't like the look of it, as it fell into the category of "documents to be excluded, hidden and ignored".

The registration of an "assignment" was not made on the basis of the sale agreement, for one can see that it was **excluded** from the Register (the Comptroller having instructed staff to hide full agreements on account of the Stamp Duty and assignment issues that they raise).

The Comptroller claims that he made the registration on the basis of a solitary signature of a patent agent on a Form 21/77 and overlooked the document. However, his OPTICS system doesn't "overlook" documents, it automatically uses the words "Form 21/77 and documents filed on ....".

So there we have it; Fraud. And the instructions are an incitement to defraud HMRC.

You should write to me to say that the sale agreement is chargeable with Stamp Duty under para 19, sch 13 FA 1999 because there has been no transfer of the IPR, Debt or goodwill.

You should comment on the fact that the Comptroller has excluded the unstamped document from the Register and that the Desk Notes instructions I have sent to you provide a full explanation as to how and

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**Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Cc:** <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 02 February 2009 18:28  
**Attach:** AH7.PDF; AH DOCUMENT 2 comptroller's unlawful instructions 27-01-09.zip; AH19.PDF; p481-483 register & 20-09-04 letter.PDF; UK IPO website - complaints - download Nos 1-5 (2006-2008) 01-02-09.zip  
**Subject:** Re: Complaint & issues for resolution at meeting 9th-13th February 20098

Dear Mrs. Ali,

I am preparing for our meeting.

My email is in two parts - setting out my grievances and requirements to be compensated and showing you how HM Treasury can benefit from my unique experience and knoweldge to an extent far greater than the cost of compenstaing me or opposing a claim for damages for breach of statutory duty.

It will be necessary for decision-makers to be present at the forthcoming meeting, as this matter is not going to run on any longer or be dealt with by some letter to be issued by you months hence - if the matter is not closed at the meeting in the week commencing 09-02-08, HMRC will be added as a defendant in litigation that I am bringing in the High Court against everyone else who has acted unlawfully and to my prejudice.

**Please send me the latest version of your compensation scheme by return and tell me who is the ultimate decision-maker in matters of compensation under the scheme.**

Please bear in mind that my complaint is not the same as Mr. Martin's of Neil Martin Ltd. In his case, the Judge's hands were tied because HMRC was not under a legal duty (nevertheless, Mr. Martin was given leave to appeal, which he did).

However, HMRC was under a legal duty - to provide me with that for which I had properly applied.

HMRC knew that I needed to show the Comptroller that the document he was unlawfully using was an unstamped, chargeable document.

Furthermore, given that HMRC had raised concerns with the Comptroller in the past, such as those over his use of declarations on Patent Office Forms (see attached document AH7 at "N") it is wholly unacceptable that HMRC should have stood by without asking the Comptroller why he, as a public servant, was not willing to accept your assessments and comply with s.14(1) Stamp Act 1891 and exclude the document from proceedings.

It is also wholly unacceptable that HMRC did not involve its Solicitor in the matter until October 2008.

It does not take eight months for your Solicitor to agree with you that a document of that nature is chargeable with Stamp Duty. Nor does it take five months to produce what HMRC sent to me on 05-02-08 as being a Decision in accordance with s.12 Stamp Act 1891.

Nevertheless, those are the timescales to which you operated.

It is not that you took longer to do things than is reasonably necessary - it is that HMRC told me that you were working to meet my specific requirements (1) for Adjudication and (2) for a decision on fining the Comptroller.

In spite of my complaints at the length of time being taken, and the importance of timely delivery to decisions being made by the Comptroller, HMRC was not doing what it claimed it was doing.

Excuses in respect of your failure to issue a Formal Notice were made that I should have submitted the original agreement. However, the Act does not say this, and the Manual specifically states that original documents should not be sent for adjudication and that certified copies should be sent. Mr. Hanratty procured such a document directly from the Solicitors who drew it up. I made it clear that I was aware of the throidty day time limit and the penalty and specifically asked that the discretionary penalty be kept to a minimum and

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that I be given the maximum possible time to pay it (it being my intention to use the Formal Notice to get the buyers to pay the £30,765 Stamp Duty in accordance with the terms and conditions of sale).

### Inaction

HMRC has a duty to act immediately upon the evidence of fraud. In particular to prevent further frauds being committed. 11,000 registrations have taken place since HMRC became aware of the bogus registrations in breach of s.14 Stamp Act 1891.

The fact that the Comptroller was opposing the truth is even better reason for HMRC to act immediately to establish why the Comptroller should hold an opposing position to that of HMRC, given that in all past proceedings in the Courts the Comptroller has expressed the HMRC view on documents.

To focus on the core issues, I attach some examples of the evidence of fraudulent instructions which I sent to you many months ago.

The PASC will want to know what you made of these instructions, what you have done and when.

It is clear that you have not taken the necessary steps at the necessary time, as the Comptroller has yet to reach the point when his story suddenly changes and he claims to be a victim of his senior officer's malfeasance.

Rest assured that his story *will* change - in order to give the impression to PASC that he is worthy of the challenge to clean up Patent Office Register Maintenance (which has been corrupted over the years on advice from the legal, patents directorate and formalities divisions).

Further matters have come to my attention which add to the Comptroller's woes. The Manchester Library had today downloaded and saved copies of Patent Office webpages containing references to formal complaints from customers (this is a necessary measure, as the Comptroller has deleted a webpage - "Stamp Duty" - before, to prevent you seeing it). I attach five word documents of the saved webpages in a zip file which have convenient links to the relevant complaint summaries. You will see that within five months of claiming that Register Administration Staff Training, Instructions, Practice and Procedures were correct (in his letter to me of 12-11-07, attached, AH19) the Comptroller set up a "project" to review the functions of the Administration Section "to see if any improvements could be made" (this is reported in complaints- download No5 in the attached zip file). Six complaints are relevant to my situation - only two appear to be from me, albeit that both the complaints and the responses have been sanitised. Having made sure that these complaints cannot be deleted from the website to evade response, I have made six detailed, formal requests under the FoIA 2000 for full details of the complaints. I can then check the details with the patent owners to ensure that the truth in each case is fully exposed.

The Comptroller is in breach of s.77 Freedom of Information Act 2000 for withholding copies of his communications and dealings with HMRC in 1999 and 2000 over the matter of declarations and the abolition of Stamp Duty on documents affecting only IPR and its effect on Register Maintenance. The Comptroller falsely claims that he does not have any documents to disclose, but these communications and meetings are referred to in other documents and in minutes of other Patent Office meetings, so PASC will get them one way or another - quite possibly from HMRC.

As for HMRC, you have a duty to collect Stamp Duty (i.e. make an effort to encourage payments where payment is due) and you have powers under s.16 Stamp Act 1891 to inspect the Comptroller's files in order to "recover" unpaid Stamp Duty. I have made it clear to you that the Comptroller is obstructing inspection and that he will do the same with HMRC. I have told you that I know how to track down the fraudulent registrations and that I am willing to accept a commission from you to deliver to you the list of live patents which are affected in order that you can go to the storage depot and inspect the files before the Comptroller gets a chance to remove the unstamped documents and/or remove the evidence of their return to customers (which he has done with the 352 files I requested to inspect). I have taken steps under the Freedom of Information Act 2000 to ensure that I can correlate all files removed from storage on instruction from the Comptroller with all files administered in accordance with the Act and rules - therefore, any files which are listed as having been removed from storage which do not appear on my list of administered patents will then be automatically checked against the list of suspect patents and treated as having possibly been removed in order to remove evidence of malfeasance.

I know what I am dealing with. I have been in daily opposition with the Comptroller since 22-09-04.

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The problem that the Comptroller faces is that many of the documents he has hidden and/or returned to customers are the only evidence of assignment/exclusive licence, so even if he removes these documents now, he is left with registrations relying on whatever is left on the Register (possibly only a Form 21/77, not duly signed) (note that he lied in his letter to me of 12-11-07 and actually **excluded** the unstamped document from the register - see p.481-483, attached). And given that documents are sent in order to ensure that there is evidence from the assignor/licensor (which is seldom on the Form 21/77), many registrations will be shown not to have any evidence signed by the assignor and will therefore be invalid. To re-register, those customers will need to produce their documents of transfer, and this time all and any necessary Stamp Duty will have to be paid before registration.

There is however a loophole which you should know about (as customers will use it to "partly register" second time around, without paying Stamp Duty). Firstly, it should be noted that the bogus rule change in 1999, which allows the Comptroller to accept an application signed only by the assignor, did not mean that he could register the transaction. However, Parliament was not told of this. As far as Parliament was made aware, the rule-change was made in order to make life easier for customers and remove the need for two signatures on the application.

However, before the Comptroller could register such an application he had to have the signature of the assignee (also) on a separate document which would enable him to ensure that the registration was not in breach of s.14 Stamp Act 1891.

In order to cover up the fact that the rule change should never have been sought, senior officers prepared an argument (just in case), and discussed it in internal emails (in my evidence bundle). In short, the rule change enabled them to register receipt of the application (note that all registers have a s.32 entry a week or so prior to the actual registration of a transaction - on the attached "page 483", for example). HMRC will soon find that affected customers, returning to the Register, will brazenly apply for re-registration simply to procure a s.32 entry. This puts a peg in the ground and allows them to back-date any eventual registration to the date of that application. As the Comptroller does not care who pays the renewal fees, so long as they are paid, the customers can maintain their patents and only pay Stamp Duty in the event that they ever need to enforce them - backdating registration in order to claim retrospective damages for infringement. This is achieved by citing s.33(4) Patents Act 1977 which gives legal effect to a mere s.32 entry as a full registration if no earlier registration contradicts it.

The way to obstruct this, to a degree, is to have the bogus, deceitful rule-change reversed by Parliament, a process which I have started in your interests. This will then mean that applications will have to bear the signature of the assignee also, thereby directly linking the person responsible for the payment of Stamp Duty to the application. If that person can be held to have signed the Form 21/77 in addition to the assignor, HMRC will have a declaration that Stamp Duty has been paid, when it has not - and this will make the application false. However, if that person cannot be held to have signed the declaration but it can be shown that he agreed to the application being made, the person who signed the declaration could reasonably be held liable for any false declaration with respect to the payment of Stamp Duty.

Few patent agents are duly authorised signatories and yet they regularly sign the Forms 21/77. With no signature of the assignor or the assignee, these registrations do not comply with the anything authorised or required under the Act and rules (s.32(9) Patents Act 1977) and so are not prima facie evidence of ownership. This means that HMRC can call upon the Comptroller to strike off the registrations and only re-register the transactions if the customers produce documentary evidence sufficient to establish the transactions and evidence that Stamp Duty has been paid on those transactions (where necessary).

My programmes can find all of these patents.

What I am offering is of great value to HM Treasury, and all I ask is that you compensate me for the loss, suffering and immense effort I have put in in order to get HMRC to perform its statutory duties and other fiduciary duties.

Failing this, I must turn to HMRC's breach of statutory duty, an area in which I am well read and well advised.

As mentioned, I require the forthcoming meeting to determine, by agreement (hence the need for decision-makers to attend), which way HMRC and I are to go immediately thereafter - in accord, for the significant public good, or in opposition, at further cost to the tax payer.

HMRC and HM Treasury can only gain by doing as I ask. The benefits will far outstrip the burden of paying just compensation.

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And it goes without saying that I will never assist HMRC in the event that I have to sue for damages.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** Ali, Yasmin (ESM Stamp Taxes )

**To:** Andrew Hall

**Cc:** John, Nick (ESM Stamp Taxes)

**Sent:** Thursday, January 29, 2009 11:33 AM

**Subject:** RE: Complaint

Dear Mr Hall,

Thank you for your e- mail. Please see attached letter.

Kind Regards,

Yasmin Ali

---

**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]

**Sent:** 26 January 2009 17:04

**To:** Ali, Yasmin (ESM Stamp Taxes )

**Subject:** Re: Complaint

Dear Mrs. Ali,

I have read your letter.

I do not understand why it has taken so long to arrive. And now that it has, I am very disappointed with its extraordinary content.

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There have been **registrations** of change of ownership; but there has been **no transfer**. The sale agreement has not therefore been used to transfer the IPR. Mr. Brassington et al mutilated it to create what my regional Police Force called a forgery. The Comptroller's officers didn't like the look of it, as it fell into the category of "documents to be excluded, hidden and ignored".

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The Comptroller claims that he made the registration on the basis of a solitary signature of a patent agent on a Form 21/77 and overlooked the document. However, his OPTICS system doesn't "overlook" documents, it automatically uses the words "Form 21/77 and documents filed on ....".

So there we have it; Fraud. And the instructions are an incitement to defraud HMRC.

1071





INVESTOR IN PEOPLE

Wilson Gunn M'Caw  
Blackfriars House  
The Parsonage  
MANCHESTER  
M3 2JA

The Patent Office  
Patents Directorate

Concept House  
Cardiff Road, Newport  
South Wales NP10 8QQ  
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Direct line: 01633 814630  
†E-mail: [steve.adkins@patent.gov.uk](mailto:steve.adkins@patent.gov.uk)  
Switchboard: 01633 814000  
Minicom: 08459 222250  
Fax: 01633 814563  
DX 722540/41 Cleppa Park 3  
<http://www.patent.gov.uk>

Your reference: JER/DS/LJS/  
Our reference: 5/38.04

20 September 2004

Dear Sir(s)

Patents Act 1977: Patents Rules 1995  
Patent No(s): GB2267412

Thank you for the application for registration made on Form 21/77 and for the accompanying documentary evidence which is filed on the above.

In confirmation I enclose a copy of an extract from the Register of Patents showing that the recordal requested has been made and showing the name of the present proprietor and the address for service. Please notify me by return if anything is not correct. If the Register already reflects the correct address for service, no further action is necessary.

Kindly also note that renewal fees need to be paid annually by the anniversary of the application date in order to keep the patent in force.

Yours faithfully

Steve Adkins  
Patent Assignments  
PAA1 SINGLE PUBLISHED

†Use of E-mail: Please note that e-mail should be used to file correspondence only.



TIMED: 20/09/04 14:58:59

PAGE: 1

REGISTER ENTRY FOR GB2267412

Form NP1 Application No GB9312798.3 filing date 23.12.1991

Lodged on 21.06.1993

Priority claimed:

21.12.1990 in United Kingdom - doc: 9027784

PCT NATIONAL PHASE

PCT Application PCT/GB1991/002316 filed on 23.12.1991 in English

Publication No WO1992/011738 on 09.07.1992 in English

Title RADIO-BASED HEARING AID SYSTEM

Applicant/Proprietor

SELECT HEARING SYSTEMS LIMITED, Incorporated in the United Kingdom, Audio House, Grindleton, CLITHEROE, Lancashire, BB7 4RL, United Kingdom

[ADP No. 06384085001]

Inventor

ANDREW JAMES JAMIESON HALL, 398 Gisburn Road, Blacko, NELSON, Lancashire, BB9 6LS, United Kingdom

[ADP No. 06384093001]

Classified to

H4J

H04R H04B

Address for Service

WILSON, GUNN & ELLIS, 41-51 Royal Exchange, Cross Street, MANCHESTER, M2 7BD, United Kingdom

[ADP No. 00037770001]

Publication No GB2267412 dated 01.12.1993

Examination requested 19.08.1993

Patent Granted with effect from 12.10.1994 (Section 25(1)) with title  
RADIO-BASED HEARING AID SYSTEM

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13.06.1994 Notification of change of Address For Service name of  
WILSON, GUNN & ELLIS, 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom [ADP No. 00037770001]  
to  
WILSON GUNN M'CAW & CO., 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom [ADP No. 00008144001]  
dated 01.05.1994. Official evidence filed on 9219583.3  
Entry Type 7.2 Staff ID. 8AD1 Auth ID. AO

28.02.1997 Notification of change of Address For Service name and address of  
WILSON GUNN M'CAW & CO., 41-51 Royal Exchange, Cross Street,  
MANCHESTER, M2 7BD, United Kingdom [ADP No. 00008144001]  
to  
WILSON GUNN M'CAW, 41-51 Royal Exchange, Cross Street, MANCHESTER,  
M2 7BD, United Kingdom [ADP No. 07153927001]  
dated 28.02.1997. Official evidence filed on GB230761  
Entry Type 7.1 Staff ID. PJ Auth ID. AO

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482



12.06.2001 Application under Section 32 filed on 30.05.2001

Entry Type 8.1 Staff ID. MHIS Auth ID. F21

09.07.2001 SENSE-SONIC LIMITED, Incorporated in the United Kingdom, 3rd Floor, King Edward House, Jordangate, Macclesfield, Cheshire, SK10 1EE, United Kingdom [ADP No. 08162679001]  
registered as Applicant/Proprietor in place of  
SELECT HEARING SYSTEMS LIMITED, Incorporated in the United Kingdom, Audio House, Grindleton, CLITHEROE, Lancashire, BB7 4RL, United Kingdom [ADP No. 06384085001]  
by virtue of assignment dated 06.04.2001. Form 21/77 and supporting documents filed on GB2267412.

Entry Type 8.4 Staff ID. TS Auth ID. F21

3.10.2001 Application to amend specification under Section 27 filed on 11.10.2001

Entry Type 13.1 Staff ID. SALI Auth ID. F11

18.06.2002 Specification amended under Section 27 on 18.06.2002

Entry Type 13.3 Staff ID. KLEL Auth ID. A3

29.12.2003 Notification of change of Address For Service address of  
WILSON GUNN M'CAW, 41-51 Royal Exchange, Cross Street, MANCHESTER, M2 7BD, United Kingdom [ADP No. 07153927001]  
to  
WILSON GUNN M'CAW, 5th Floor, Blackfriars House, The Parsonage, MANCHESTER, M3 2JA, United Kingdom [ADP No. 07153927001]  
dated 29.12.2003. Written notification filed on GB2357445

Entry Type 7.3 Staff ID. LDAH Auth ID. B3

08.09.2004 Application under Section 32 filed on 03.09.2004

Entry Type 8.1 Staff ID. SA1 Auth ID. F21

13.09.2004 Application under Section 32 filed on 09.09.2004

Entry Type 8.1 Staff ID. JHUR Auth ID. F21

20.09.2004 On the 18.12.1991 Northern Light Music Limited of Aurora Studios, Grindleton, Clitheroe, Lancashire assigned the rights of priority application GB9027784.9 to Select Hearing Systems Limited of Audio house, Grindleton, Clitheroe, Lancashire. Official evidence filed on GB2267412.

Entry Type 10.1 Staff ID. SA1 Auth ID. F21

20.09.2004 TONEWEAR LIMITED, Incorporated in the United Kingdom, 37 Warren Street, LONDON, W1T 6AD, United Kingdom [ADP No. 08948580001]  
registered as Applicant/Proprietor in place of  
SENSE-SONIC LIMITED, Incorporated in the United Kingdom, 3rd Floor, King Edward House, Jordangate, Macclesfield, Cheshire, SK10 1EE, United Kingdom [ADP No. 08162679001]  
by virtue of assignment dated 15.09.2004. Form 21/77 filed on GB2267412.

Entry Type 8.4 Staff ID. SA1 Auth ID. F21

\*\*\*\* END OF REGISTER ENTRY \*\*\*\*



# Stamp Duty

It has come to my attention that the Stamp Office has available a detailed note on stamp duty payable on intellectual property assignments. This note is reproduced below with their permission.

## Assignment of UK Intellectual Property Rights

The Stamp Office regularly receives enquiries from Patent Agents and Solicitors concerning the stamp duty payable on the transfer or assignment of UK intellectual property. This leaflet has been produced in an effort to answer the more common enquiries we receive. If you are unsure of anything in the advice which follows please do not hesitate to telephone your local stamp office to discuss the details of the transaction you are dealing with. (Ed.: for details see page 775)

It is, however, important that you please note the following. Under Section 12 of the Stamp Act you can ask us for a binding opinion of the stamp duty due on a document if you send us the actual signed document and tell us everything we need to know about the transaction. If you need our advice when your document is unsigned or in draft or if you only send us a photocopy, we will assist you as far as is reasonable but our opinion will be an informal one. Accordingly, it will not bind us to assess the document to that amount when it has been signed and sent to us. Any advice we give over the telephone and the advice which follows in this leaflet are given on that basis. We have done everything we can to ensure the accuracy of the information in this leaflet at the time it was printed.

## Common Questions and our Answers

I have to complete a box on a UK Patent Office form which requires me to confirm that the appropriate stamp duty has been paid or that there is no stamp duty to pay on the transaction I need registered. The Patent Office staff have referred me to you. What do I need to do next?

Stamp duty is a tax on documents and, if, for example, you want an assignment of a trade mark or some other intellectual property registered, you will need to have the document whereby that assignment was effected stamped with the proper stamp duty it should bear. The Patent Office, the Trade Marks Registry and all other

such bodies are under a statutory obligation under Section 17 of the Stamp Act 1891 to ensure that a document has been stamped before registering the change. The Stamp Office have asked the Patent Office not to accept the statement on their form that the proper stamp duty has been paid without seeing the duly stamped document concerned. Section 14 of the Stamp Act prohibits the use of an unstamped document for registration purposes.

I do not have the document because it was executed abroad and has never been brought into the UK. It would be very difficult to arrange for it to be sent here, so how can I have it stamped?

Stamp duty is a tax on documents and we normally insist that the requirement in the Stamp Act that the actual document be sent to us for stamping is strictly adhered to. However, we make one exception to that rule. That exception relates to patent, trade mark, licence and similar documents which have been executed abroad, where there would be commercial problems in bringing them into the UK. In those circumstances we are prepared to stamp a certified copy of the document so that you may then register it in the UK.

My document relates to an assignment of rights in several countries, not just the UK. Do I have to pay stamp duty on the whole transaction or just the UK part?

If the document was executed abroad you will only have to pay stamp duty on the certified copy in respect of the UK element of the transaction. You would have to pay duty on the full value of the transaction if the document was executed, wholly or partly, within the UK.

How then do I calculate the proper apportionment of the consideration for the whole transaction so as to work out the amount which relates to the UK element and what evidence of this does the Stamp Office need?

The parties to the document must decide how to apportion the consideration and provide such evidence of this as is reasonable, truthful and accurate. Provided this is done the Stamp Office will not generally challenge a fair apportionment but we reserve the right to do so if we consider it necessary.

How is the stamp duty calculated?

The stamp duty payable depends upon the amount or value of the consideration paid for the assignment or transfer. Consideration for stamp duty purposes doesn't just mean cash. It can also include shares in a company issued as consideration, or debt released or to payment of which the transfer was made



From the Chief Executive Officer

Mr A Hall by e-mail

The UK Intellectual Property Office  
Concept House  
Cardiff Road  
NEWPORT  
South Wales  
NP10 8QQ  
UK

Tel: 01633 814000  
Fax: 01633 814504

Direct line: +44 (0)1633 814500  
Email: [Ian.Fletcher@ipo.gov.uk](mailto:Ian.Fletcher@ipo.gov.uk)  
Our ref:  
Your ref:  
Date: 12 November 2007

Dear Mr Hall,

**Sense-Sonic Limited – Patent GB2267412**

I am writing in reply to your e-mail of 29 October which we have treated as a formal complaint about our procedures for registering assignments, particularly the registration of the transaction between Sense-Sonic Limited and Tonewear Limited.

As you know, our procedures are that we accept a properly completed and signed form 21/77 as sufficient evidence of an assignment. Patent attorneys and others are not required to send any supporting documents, but may choose to do so. In this case, we received a form 21/77 which referred to "an Assignment dated 15 September 2003" and which was duly signed by Wilson Gunn M'caw who were the registered address for service for Sense-Sonic. If this was all we had received, then we would have been correct to register the assignment. However, we also received an extract of the full "agreement relating to the sale and purchase of certain assets" which, if we had checked more carefully would have raised a question as to whether this was an assignment or a sale agreement. Having identified that there was some doubt we should then have written to Wilson Gunn M'caw asking for clarification. If they had not satisfied us that the transaction was an assignment as described on the form 21/77, then we would still have registered the transaction, but as a sale agreement not an assignment.

I therefore offer my apologies that we did not follow our standard procedures, and so did not identify that there was some doubt as to the nature of the transaction and did not pursue it further when the application was made. We simply took the form 21/77 at face value and did not follow our normal procedure of looking at all the evidence which had been presented to us.



You asked about our training to ensure that staff are aware of the different types of transaction and register them correctly. All staff are trained to identify the various types of transaction that can take place, and to seek further evidence if what we initially receive is not sufficient. The training is confirmed in section instructions and in our Manual of Patent Practice, which, as you know, states at paragraph 32.08 "An agreement to assign, which operates in English law to create and vest in the buyer an immediate equitable interest, may also be entered in the register as a transaction affecting rights in a patent but this is not itself an assignment or any of the other transactions, instruments or events specified in s.33". Although we made a mistake in the present case, having made appropriate investigations, I am satisfied that staff are suitably trained to identify the different types of transaction and the level of evidence that is appropriate.

Finally, you asked about changing the entry on the register. As you know, things have moved on considerably since the transaction was registered in September 2004. You filed a reference under section 37 of the Patents Act 1977 on behalf of Northern Light Music Limited in March 2006. In August 2007 you also sought an order from the High Court. During the course of these proceedings you raised the validity of the registered transaction. Many issues were brought up during these proceedings but it is clear that the other parties argued strongly that there was a valid assignment. I make no comment at all on which view is correct, but any change to the register would require the evidence provided by all parties to be considered and a formal decision reached.

The options open to you are:

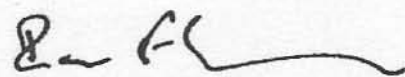
- a) to file a form 11/77 under rule 47 of the Patents Rules to request the correction of an error in the register;
- b) to pursue the original proceedings (which the Office declined to deal with) before the court if you are able to get an extension of time;
- c) to start an before the courts for rectification of the register under section 34 of the Patents Act; or
- d) to start a new action before the Office or the Courts under section 37 of the Act.

I understand that you have pursued the last option and have filed an application under section 37 in the name of Sense-Sonic Limited, and that the Case Officer has already been in touch with you about this.

We have, as requested, recorded on the register the fact that you have filed a 21/77 seeking to assign patent GB2267412 from Sense-Sonic Limited to yourself.

I must apologise again for our error in recording the transaction as an assignment without seeking confirmation of its status.

Yours sincerely



Ian Fletcher



Mr Andrew Hall  
Noyna Lodge  
Manor Road  
Colne  
Lancashire  
BB8 0SQ

Room 1/38  
100 Parliament Street  
London  
SW1A 2BQ

**Tel** 020 7147 2804

**Fax** 020 7147 2748

**e-mail:** yasmin.ali@hmrc.gsi.gov.uk

**Date** 5 February 2009

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

**Our Ref**

**Your Ref**

Dear Hall,

Thank you for your e-mails of 2 February 2009.

Please accept my apologies for not responding to you earlier caused by my absence from the office due to adverse weather conditions.

You appear to suggest in your first e-mail (timed at 17.34), that our proposed meeting be held at the offices of the DTE Group in Bury. Is this correct? If so, please could you explain your relationship with DTE and what you would expect their role to be at any meeting?

Turning to your second e-mail (timed at 18.38), we do not feel that your setting preconditions is helpful to creating an open forum for discussion, which was our purpose in suggesting a meeting. I would like to assure you that both Mr John and I are senior officers, assigned to look into this matter and we are both able to make recommendations/decisions as appropriate in order to resolve things. However, it is not always appropriate to do so at a meeting, as we may, for instance, require time to reflect before reaching a decision.

I appreciate, and indeed share, your desire to move matters forward and if you agree that a meeting would assist in this then please let me know. Unfortunately, as a result of unavoidable rescheduling due to the adverse weather conditions mentioned above, I am afraid that we cannot now meet you in the week beginning on 9<sup>th</sup> of February, but have put aside Monday 16<sup>th</sup> of February instead. Can you please let me know if this suitable (and that the meeting would be without preconditions as discussed above), or propose alternative possible dates?

Yours sincerely

Yasmin Ali  
Policy Adviser

Information is available in large print, audio tape and Braille.

Type Talk service prefix number - 18001



INVESTOR IN PEOPLE



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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 06 February 2009 18:55  
**Subject:** Re: Complaint & issues for resolution at meeting 9th-13th February 20098

Dear Mrs. Ali,

I am disappointed at the set back of the meeting, particularly as there cannot be a more important matter to be dealt with by HMRC at this time.

I do want a meeting. And I see no reason why you cannot outline the topics for discussion in advance, as opposed to busking it.

I am stuck in the midst of a massive fraud where others have statutory duties to deal with it - but, having caused it and allowed it to go unchecked, have been very reluctant to act in the way that they must.

As time is of the essence, I still want to meet you next week. Monday 16th is firm-fixed for a meeting at DTE as a back-stop as far as I am concerned.

The meeting is part of a programme of meetings at my end:

My MP is on the Public Administration Select Committee. We meet tomorrow (again).

I have a meeting with the Director of Tax at DTE on Monday.

You can look up DTE Group on the internet if you want to know what they do.

As it was you who decided not to issue what I had specifically requested, and as it was you who decided not to involve the Solicitor, and as it was you who instructed Mr. Hanratty to tell me (for nine months) that the Solicitor's decisions with respect to fining the Comptroller was imminent, it makes sense to have experts present in order to ensure that conflicts of interests do not stand in the way of resolving the grievances I have - particularly as those grievances provide me with a clear cause for action and claim for damages.

**Just to re-cap, the situation is this:**

The patent agents, solicitors and asset-strippers who made falsified applications to register change of ownership of my IPR at the UK Patent Office in September 2004 have falsely declared that the mutilated unstamped sale ("main") agreement they sent to the Comptroller as "evidence" is an assignment of the IPR and that all necessary Stamp Duty had been paid.

The Comptroller, having established through instructions in his Patents Register Administration Desk Notes a number of fraudulent practices to remove main agreements from the registration process (further aided by a fraudulent change to the Patents Rules 1995 on 22-12-1999 for his exclusive, sinister benefit), removed the unstamped document, falsified the Register, mutilated the standard confirmatory letter (so as not to draw attention to the lack of a valid signature on the only registered document - a bogus Form 21/77) and pretended that he had registered sufficient evidence of an assignment.

From that day (20-09-04) forward, the Comptroller has obstructed all efforts to remove the falsely-named sham company from the Registers, to have the Secretary of State strike off the chartered patent agents, to have the Police investigate the fraudulent applications, to have the asset strippers prosecuted for falsification of the Registers, to recover royalties from the assignee of the patent and invention, to stop the asset- strippers continuing publishing false claims of registered trade marks rights and false claims of patent rights in respect of my unregistered trade marks and products, to remove the unstamped document from proceedings, to procure documents and information to which I am entitled under the Freedom of Information Act 2000, to inspect all documents received by him in respect of all applications for registration of transactions administered in September 2004, to have the Patent Office turn away from its fraudulent activity and present a true account of Register Administration practice (including the requirements under the Stamp Act 1891) to the public, and so on.

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HMRC became aware of the registration of an unstamped document in July 2007 and failed to act to deter the Comptroller from breaking the law. HMRC sat back as the Comptroller opposed HMRC's assessments in the High Court and in his own court (where he has the powers of a High Court Judge, save in respect of perjury and contempt [I gather]) and made no effort to establish why the Comptroller was allowing the asset-strippers to escape payment of Stamp Duty for a second time (first at the time of registration[s.14(4)], and thereafter in various proceedings [s.14(1)]).

HMRC has a duty to inform and remind registrars and referees (i.e. the likes of the Comptroller) of their statutory duties and to address issues where the performance of those statutory duties, relied upon to ensure payment of Stamp Duty before use is made of chargeable documents, are breached. Indeed, in 1999 HMRC expressed dissatisfaction with the Comptroller's use of mere declarations with respect to the payment of Stamp Duty and asked the Comptroller to examine the actual documents before registering transactions.

The Comptroller has continued to obstruct the course of justice and HMRC has not acted to even show disapproval of his conduct. The documentary evidence shows that the Comptroller relied on an unstamped document for registration of change of proprietorship of a trade mark and two registered designs; he was unable to make any excuse whatsoever to suggest that the Trade Marks Form TM16 and the Designs Form DF12A were evidence of assignment, as they both required two clear signatures in order to be registrable without accompanying documentary evidence of assignment. Therefore, in these instances, HMRC is correct to pursue the Comptroller for registration of transactions in breach of s.14 Stamp Act 1891 and should consider the evidence in order to establish whether the registrations were made erroneously or whether the defects in the document were ignored. In particular, the Trade Marks Rules (Rule 41(3)) required the Comptroller to ensure that Stamp Duty has been paid. However, as the Comptroller had removed the declaration with respect to Stamp Duty from the Form TM16 in October 2001, the only way he could comply with Rule 41(3) and s.14 Stamp Act 1891 was to inspect the document of transfer (sent to him with the invalidly signed Form TM16). There was mention of Stamp Duty in the document and reference to chargeable property, but no evidence of assignment and no certificate of value or Stamp; nevertheless, the Comptroller registered the unstamped document as evidence of assignment and as evidence that Stamp Duty had been paid. HMRC's course of action is therefore clearly set out, and cannot result in no action being taken against the Comptroller.

However, the registration of the change of ownership of the Patent GB2267412 (later unlawfully revoked by the Comptroller in a futile attempt to take away the cause of action against him) was blatantly fraudulent, as the Comptroller took specific steps to cover up the defects in the application by overriding the standard register entry (so as not to register the defective document) and by deleting a mandated warning from his standard confirmatory letter after registration (which would undermine the solitary signature on the registered Form 21/77). Therefore, in the case of the registration of change of proprietorship of the Patent GB2267412 there is clear evidence of fraud. The defective document fits the description of the very documents which the Comptroller instructs staff to exclude and hide, and, accordingly, staff excluded it.

### **Further matter**

You are aware that I have dragged out of the Comptroller three versions of his Desk Notes - going back to 1992, (what was claimed to be) as at 15-06-05 and (what was claimed to be) as at 01-08-07.

I have already shown you that the instruction to "ignore" documents, which was present in the 2005 edition, was amended to "scan" documents in the 2007 edition. But there is a problem.

Before getting these documents (which have been subject to strenuous obstruction in breach of FoIA 2000), I complained to the Comptroller on 29-10-07 that his staff training, practice and procedure must be defective. He treated the complaint as a formal complaint and responded on 12-11-07. He denied that there were any defects in the aforementioned.

I have long been complaining that the 2007 .pdf version of the Desk Notes sent to me in September 2008 was not created on 01-08-07, but was in fact created as a .pdf just days before being sent to me (i.e. the pdf creation date is 02-09-08). This strongly suggests that the document has been altered by the Comptroller.

I now know why.

Buried in the bowels of the Patent Office website is a list of compliments from customers, at the bottom of which are some sanitised summaries of formal complaints. The Manchester Library has made copies of these webpages to ensure that we do not have a repeat of the Comptroller's deletion of the Stamp Duty page in June 2008. The following summary appeared in the April-June 2008 complaints section and is extraordinary in

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its content given the facts that Register Admin was revised on 01-08-07, reviewed by the Comptroller in November 2007 and claimed to be in order, and yet here he is just a few months later telling a complainant that he has a project under way:

You said you were unhappy with some of our official letters.	We thanked you for your feedback in relation to names and assignments letters. We have recently made slight amendments to our letters. A project had just begun to look at all the functions of the Register Administration Team to see if any improvements can be made. Your feedback will be considered as part of this review.
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[Webpage link](#) (penultimate complaint, bottom of web page)

This cannot be one of my complaints, as I never received such a response.

I have fired in FoIA requests for full details of this and five other complaints, going back to 2006.

You will therefore appreciate that such a "review", in the light of what I was complaining about - non-payment of Stamp Duty and lack of evidence of assignment - should have resulted in changes to the Desk Notes.

I therefore suspect that the word "ignore" was still in place on 01-08-07 and that it was changed to "scan" after the Comptroller made enquiries of his officers upon receipt of my complaint of 29-10-07.

As I have long-since asked for the original 2007 desk notes .pdf under the FoIA 2000 and the Comptroller will not release them, the Information Commissioner has offered to fast-track an investigation in respect of s.77 FoIA 2000. With this weapon to hand I have given the Registers Manager until 5pm on 09-02-09 to email both sets of desk notes as they stood on 15-06-05 and 01-08-07.

With the quality of documentary evidence I already have of fraud going back to 1992, and the quality of the documentary evidence I already have of the Comptroller's cover-up, I fail to see how HMRC can justify standing by all this time without taking any steps to put the Comptroller in his place and release me and my family from this hell.

Yours sincerely,

Andrew Hall

**Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 10 February 2009 17:08  
**Subject:** Re: Re: Complaint & issues for resolution at meeting 9th-13th February 2009

Dear Mrs. Ali,

Thank you for your email.

**I confirm that we shall meet at DTE House on 16th February 2009 at 11am.**

My relationship with DTE Group has only recently been agreed with DTE Group so it was not appropriate for me to provide you with details of my relationship.

I referred you to their website so that you could see the services they provide and assess from that the sensible approach I was taking.

Their Director of Tax, Mr. Alan McCann CTA ATT, had studied my papers and had made a proposal which involved us in a meeting at DTE House yesterday.

The letter of engagement is on its way to me, so I can tell you about my relationship.

At the meeting we agreed terms under which DTE Group will advise me on taxation matters in which they are experienced, with a view to resolving my grievances with respect to Stamp Duty and HMRC's breaches of statutory and other duties.

I am not aware that anyone with such serious concerns and grievances as mine would consider meeting HMRC without appropriate professional support.

You write as though you consider my relationship with DTE might be to your disadvantage. My view is that DTE will assist in reaching an alternative solution to resolving the matters in the High Court as part of my claim against all those who have caused me harm and loss.

HMRC has stood by as I have been ruined by fraudsters (the Comptroller included), so I feel it is important that we know where we all stand before I issue a letter before claim and start proceedings.

I do not use the word fraud lightly.

My MP has confirmed this morning that he is on my case. The Information Commissioner has confirmed that a fast track investigation can be commenced in respect of the Comptroller's hiding and deletion of documents and parts thereof. And I have every reason to believe that the PASC will take the matter up. Once you have made contact with the Comptroller he will have to change his tune with the Police and assist in the investigation he has twice tried to scupper.

As for the agenda, I have already set out in my emails what I will discuss with you.

Please be sure to talk to the Directors to whom you have passed my complaints and ask them if they think that they dealt fairly with me and still stand by their responses and actioned threats.

Yours sincerely,

Andrew Hall

----- Original Message -----

From: "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
 To: "Andrew Hall" <andrew.hall2@btconnect.com>  
 Cc: "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>

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Sent: Tuesday, February 10, 2009 3:13 PM

Subject: RE: Re: Complaint & issues for resolution at meeting 9th-13th February 2009

Dear Mr Hall,

Please see attached letter in response to your recent e-mails.

Regards,

Yasmin Ali

-----Original Message-----

From: Andrew Hall [mailto:andrew.hall2@btconnect.com]

Sent: 09 February 2009 16:50

To: Ali, Yasmin (ESM Stamp Taxes )

Subject: Re: Re: Complaint & issues for resolution at meeting 9th-13th February 2009

Importance: High

Dear Mrs. Ali,

I have just returned from a meeting at DTE Group and have agreed terms of engagement of the purposes of settling outstanding matters.

We are available this week, but, as a back stop, have Monday 16th February 2009 set aside, from 10.30am (or earlier if you wish).

As there are only two of you attending, would you please now tell me when you are coming?

Yours sincerely,

Andrew Hall.

----- Original Message -----

From: "Ali, Yasmin (ESM Stamp Taxes )" <[yasmin.ali@hmrc.gsi.gov.uk](mailto:yasmin.ali@hmrc.gsi.gov.uk)>

To: "andrew hall" <[reg0206@theinventivesteps.co.uk](mailto:reg0206@theinventivesteps.co.uk)>

Sent: Monday, February 09, 2009 9:02 AM

Subject: Read: Re: Complaint & issues for resolution at meeting 9th-13th

February 2009

Your message

To: [yasmin.ali@hmrc.gsi.gov.uk](mailto:yasmin.ali@hmrc.gsi.gov.uk)

was read on Mon, 9 Feb 2009 09:02:56 -0000

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**Andrew J.J. Hall**  
Noyna Lodge  
Manor Road  
Colne  
Lancashire BB8 7AS

19 February 2009

The Director c/o Ms. Y. Ali  
Excise, Stamps and Money Businesses  
Room 1/38  
100 Parliament Street  
London  
SW1A 2BQ

Dear Mrs. Ali,

**Re: Meeting on 16<sup>th</sup> February 2009-02-19**

1. Before going into detail, let me assure you that I know what you were sent to achieve on 16<sup>th</sup> February 2009 and for what purpose Mr. Kreiling discussed my case with the Patent Office.
2. I also know what went on between HMRC Stamp Taxes and the Patent Office in 2000 and why you will not act to expose the Comptroller.
3. Mr. Kreiling made a number of comments which were not noted by Mr. John, all of which demonstrate that HMRC too had written off Stamp Duty in respect of any transaction affecting IPR executed on or after 28-03-00 with respect to registration.
4. It was your comment in respect of the 19-04-00 Patents Journal which showed me that you too knew what the Patent Office and HMRC had agreed in 2000. The Journal's rider which you pointed out – which I know only too well, since it was I who uncovered that document through my own research – was a way of subtly (albeit wrongly) putting the onus on the customer to pay Stamp Duty if some other person (with whom you had not reached a secret agreement – a referee, court or arbitrator, for example) acted out his duties under s.14(1) Stamp Act 1891 and refused to accept an unstamped document after it had been relied upon for registration purposes.
5. It was Mr. Kreiling's extraordinary comment about Barristers having an agreement not to raise Stamp points (i.e. an agreement not to blow an opponent out of the water by introducing a cost [Stamp Duty] to continuing litigation – a cost too high to pay in many cases) which further alerted me to the sinister background to the meeting.
6. I have spoken about this to the most senior executive at the Bar Council.
7. The fact that HMRC is and was aware that Barristers had (in the past) been keeping their mouths shut when unstamped documents appeared, because they feared that they would be deprived of attendance fees upon the collapse of cases for non-payment of Stamp Duty, further supports my claim that HMRC has been complicit in mass-evasion of Stamp Duty.



8. Barristers have a first duty to the Court, and the Court has a statutory duty under s.14(1) which Barristers should carefully consider when keeping from the Court information which they know they have a duty to disclose.
9. Clearly, if what Mr. Kreiling says is true – and he will be asked to admit and explain this before the Court in due course – Barristers were cheating their clients by depriving them of an instant defence or victory, simply to extend proceedings on the basis of unstamped documents.
10. HMRC has been complicit in the registration of rights which are unenforceable in Court and which cannot be fairly disputed in court once it has been made clear that a document is inadmissible unless duty is paid.
11. HMRC has put me in this position and HMRC has caused me extensive damage by your decision to keep things under your own control by not to issue a Formal Notice of Decision on Adjudication and then, from the highest level (by letter of 23-12-08) trying to blame me for not sending an original document and making a false apology for a fictitious error (you claim that your only error was not to write on 05-02-08 on plain paper and add that the letter was merely an assessment.
12. Your intentional error was to breach your statutory duty to provide me with what I legitimately requested and to mislead me into believing that you had followed procedure and involved your Solicitor in the process – making it an instant decision thereupon as to whether or not the Comptroller was liable to penalty under s.17 Stamp Act 1891<sup>1</sup>.
13. It is absolutely clear from the Stamp Taxes Manual that originals must not be sent for adjudication. It is absolutely clear from the Manual that certified copies should be sent.
14. I had made it clear that I was not ultimately liable for the payment of Stamp Duty and that I was trying to get it paid by the liable person with HMRC's assistance. I made it clear that I would like any penalty to be kept to the minimum.
15. Your and your Director's claim that you were trying to assist me by not giving me what I had clearly asked for is bogus.

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<sup>1</sup> **You have a dilemma.** In 1997, HMRC wrote to the Comptroller agreeing not to fine him under s.17 Stamp Act 1891 if he acted in good faith (see *Stena Coflexip Offshore Limited's Patent* [1997] RPC 179). But you know that in this case he did not act in good faith, so a penalty would be issued on the basis that he falsified the Register – an offence which, as I pointed out by reading s.109 Patents Act 1977 to you at the meeting, carries up to two years imprisonment. That said, HMRC was already aware that, as of 28-03-00, the Comptroller was going to register transactions effected on or after that date without Stamp Duty having been paid, (which is not acting in good faith towards those with rights under patents, designs or trade marks). Both HMRC and the Comptroller knew and know that registering transactions effected by unstamped documents would cause problems in any later proceedings, having discussed this in 2000 when it became clear that s.129 would leave a large number of transactions liable to Stamp Duty on registration on account of the common use of full agreements to transfer IPR and other property which was not exempt. The solution was to ignore Stamp Duty altogether on transactions effected on or after 28-03-00, and HMRC was instrumental in that unlawful decision. However, as the Comptroller has jurisdiction to deal with disputes affecting rights under patents etc, he can sweep such matters under the carpet and pretend that he does not understand the Stamp Duty point when, if ever, raised. Now that a very serious consequence has arisen, you have a duty to effect a remedy, and right away.

16. You, Mr. Kreiling and Mr. John all agreed that the penalty is unenforceable in any event, so there are no grounds for your Director's claim of 23-12-08 that you were trying to help me.
17. It was you who instructed Mr. Hanratty (who, until you told him otherwise, was expecting you to send him a Formal Notice of Decision on Adjudication). He had had to respond to my many requests for HMRC to hurry up and issue the Formal Notice (as it was needed in order to ensure that ongoing proceedings respected the Stamp Duty position), so there was no doubt in his mind that I was expecting your Solicitor to be behind the Adjudication and he was therefore in no doubt that I was being deceived by HMRC on instruction from you.
18. Now that you have discussed **my case** with the Patent Office (which you are not allowed to do), it is clear to me that you are trying to undermine me in my plight for justice. Mr. Kreiling discussed matters with the Patent Office which are not his business to discuss.
19. The Comptroller and certain of his officers are fraudsters, depriving me of fair hearings, falsifying and deleting documents, and depriving me of my property and entitlements – all because they are desperate to cover up the unlawful activity in which HMRC had an approving part.
20. It is absolutely clear that as of 28-03-00 HMRC has written off Stamp Duty on any transaction affecting IPR executed on or after 28-03-00.
21. Prior this, HMRC would prod the Comptroller and encourage him to stay and/or reject applications for registration when Stamp Duty was in question, but this practice has clearly not been evident since 28-03-00.
22. It is therefore clear to me that you stand in my way and are not the independent body which I had hoped and expected you to be.
23. You are in bed with the Comptroller as a result of your arrangement in 2000 and your actions and failure to act have caused me very significant damage.
24. You have seen how the Comptroller's procedure has been corrupted and how a review of one of his decisions by a senior officer (for which I required the Formal Notice of Decision on Adjudication) was interfered with by the Comptroller to the extent that it was eventually secretly aborted and a second, different decision was issued in an attempt to prevent the truth from being exposed.
25. I am not therefore prepared to go through any similar procedure with HMRC. I have enough evidence to put before the Court to show why I should not be obliged to let you have a third, fourth and fifth toss of the coin in the hopes that I will die before the procedure is complete.
26. You have dealt with my complaints at the highest level and have lied to me in the responses.
27. You have now sent a mission to meet me whom you claimed were the decision makers, only to thereupon tell me that another person has to wade through the pointless background notes to make any decision.

28. The notes Mr. John took did not contain any of the key points which I required to be made, and I am certainly not going through the notes or paying anyone to go through them, in order to correct any errors therein with respect to what I related by way of background. It is the key points which determine how your Director will react, and unless he reads this letter, he is not going to know that is letter of 23-12-09 was exposed as lies.
29. The only decision your Director needs to make is whether he is going to come clean on his long-standing arrangements with the Comptroller, distance himself from the false claims in his letter to me of 23-12-08, and accept that I am fully aware of the false points which the mission of 16<sup>th</sup> February 2009 was required to impress upon me as being true.
30. I now realise that you have no interest whatsoever in making use of s.16 Stamp Act 1891 nor of alerting patentees who have invalid registrations of the importance of re-registration as soon as possible, in order to be "insured against infringement" from the earliest possible date.
31. You should bear in mind that IPR is registered for one purpose only – to demonstrate an enforceable right. The Comptroller charges patentees for this on an annual basis, knowing full well that his registrations are, in many cases, legally ineffective. He relies on his senior officers and HMRC to keep their mouths shut – and they and you have done so.
32. However, between you and the Comptroller, you have seen to it that thousands of IPR owners do not have enforceable registered rights and are, as Jacob J warned in conclusion of Coflexip Stena Offshore Limited's Patent [1997] RPC 179, trapped with respect to bringing infringement proceedings for damages.
33. I require HMRC to compensate me financially for the damage that has been done to me by virtue of its relationship with the Comptroller and for its breach of statutory duty in deceiving me over the matter of Formal Adjudication, and I require, in addition, financial assistance in order to enable me to get the document Stamped and bring an action against the buyers group for breach of contract – failure to pay any and all necessary Stamp Duty – and procure an Order that the buyers group reimburse the cost of getting the document Stamped.
34. There is no doubt whatsoever that you have a responsibility to take steps to encourage public bodies, courts, referees and arbitrators to comply with the Stamp Act 1891.
35. Instead, you have been helping the Comptroller to evade his statutory duties to the prejudice of his customers, some of whom were oblivious to his unlawful actions of hiding main agreements sent to him in order that he could establish whether they were sufficient evidence of assignment and whether any Stamp Duty was due.
36. As you well know, a main agreement which does not effect an assignment of IPR should be returned to the customer by the Comptroller with advice that a separate assignment of only the IPR should be submitted as evidence of assignment for registration. There would be no need for the main (unstamped) agreement.
37. However, the Comptroller's practice has been to register an assignment as having taken place irrespective of the effect of the submitted or withheld document and irrespective of any Stamp Duty liability.

38. You have chosen to side with the Comptroller, and Mr. Kreiling's discussions with his senior legal officer make it absolutely clear to me that Mr. Kreiling is under instruction to undermine my case.
39. Mr. Kreiling's actions have sent a clear message to the Comptroller that HMRC is not going to be doing anything to expose his offences.
40. Clearly, you all need to be hauled before the High Court to sort this out.
41. I strongly suggest that you preface your copious notes with the points that actually matter – the points which Mr. John refused to write down on the occasions that I asked him to do so.
42. This will make it clear to the Director who lied to me in his letter of 23-12-08 that those lies were well and truly exposed by the documentary evidence and that Mr. Hanratty has nothing whatsoever to do with the decision to derail my formal request for a Formal Notice of Decision on Adjudication. Mr. Hanratty was merely the address for service – he referred everything to you for administration of the statutory requirement.
43. Just because you wrote off Stamp Duty in 2000 does not mean that everyone else did – and the legacy of your unlawful decisions in 2000 to turn a blind eye to the Comptroller's registration of transactions effected by unstamped documents is plain to see in the impasse your malpractice has created for me.
44. My offer to assist with the recovery of unpaid Stamp Duty clearly no longer has the effect that I first thought. You don't want the money, you don't want courts to exclude unstamped documents and you simply want me to fade away and let things be.
45. As you did not bring the decision-maker to the meeting as required and as promised, and as you came with the purpose of presenting the deceitful letter of 23-12-08 as being fact and would not make any notes to show that I proved the letter to be deceitful, and as you instructed Mr. Kreiling to see what undermining information he could procure from the fraudsters at the Patent Office (I do not use the word lightly, as you know full well that this is not defamatory), and as I am not prepared to waste my time or anyone else's time reading notes which do not contain the points I made, I suggest that you face the facts and deal with this matter as having been through the complaints procedure right to the top, twice.
46. I have made my point. You came to the meeting to make false points (as set out in your Director's letter of 23-12-08) and did not succeed in the face of documentary evidence.
47. Prove to me that you are independent of the Comptroller's malpractice and unlawful procedures over the past nine years, and I will show you an invention which causes pigs to fly.
48. Based on my assessment of the meeting, I cannot accept that you have a fair procedure waiting for me.
49. I therefore suggest that you take this as my letter before claim and use the remain days of decision-making to reflect on the truth, the facts and the documentary evidence, rather than on what you thought you could get away with.

50. I therefore expect you to write to me no later than 2<sup>nd</sup> March 2009 either to agree to compensate me or to confirm that you intend to contest my claims of breach of statutory duty and misfeasance with respect to your dealings with the Comptroller and with my case, and my claim for damages arising therefrom.
51. I am deeply offended by the way you and Mr. Kreiling have prepared for the meeting, by the false points you tried to make at my expense (as set out in your Director's letter of 23-12-08), and by Mr. John's refusal to note the points I specifically asked him to note in defiance of your false points.
52. This is not the time for pussy-footing about. A lie is a lie. A lie is not courteously made, and you ask too much to expect me to expose and respond to such lies with courtesy.
53. It would be better for HMRC to admit to the lies now rather than in response to a Notice to Admit.
54. Please tell Mr. Kreiling not to discuss my case with the Patent Office and explain to me why it was deemed necessary for the purposes of the meeting for him to discuss me and my case with such fraudsters. Furthermore, please explain why it was necessary for him to contact them first.
55. I now realise that I should have had him removed from the meeting for deceitful conduct.
56. Certainly, his actions were not in keeping with your representation of the purpose of the meeting.
57. Mr. McCann didn't ring around trying to dig up dirt on you, so please explain why it was necessary for you to prepare for the meeting in this way and then not bring the decision-maker.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 19 February 2009 13:47  
**Attach:** HMRC - Stamp Duty 19-02-09.zip  
**Subject:** andrew hall

Dear Mrs. Ali,

I have considered what was said at the meeting on Monday and have made further investigations.

As there was no decision-maker at the meeting and as the key points were not noted, I have no confidence in process which you proposed.

In order that the decision-maker can see how I addressed the key points he sent you to make (all of which were false) I set them out in the attached letter before claim.

This letter will assist the Director (who should have attended the meeting) in his decision as to whether to contest the claims I made and have the matter dealt with by the High Court (on account of his having too close an involvement with the establishment of Comptroller's malpractice and its covering-up) or to compensate me financially and forthwith for the damage that has been done to me by HMRC's failure to maintain the role it played prior to 2000 to keep the Comptroller from breaching the Stamp Act 1891, for HMRC's role in the Comptroller's establishment of a new and unlawful practice as set out in the Patents Journal of 19th April 2000, for breach of statutory duty to provide me with a Formal Notice of Decision on Adjudication, and for deceiving me in matters of administration and statutory requirements and in matters of the administration of my complaints.

You know full well that if the Patent Office had a complaints procedure, I would not be expected by the Courts to submit to it after such high level fraud and falsification.

I am not going to submit to a further procedure with HMRC, on account of the conflict off interests which has arisen from HMRC's involvement in the formulation of the Comptroller's malpractice back in 2000.

You have dealt with my complaints at the highest level and the final response of 23-12-08 was knowingly false, as proved by the documentary evidence and by your unanimous, but un-noted comments at the meeting with respect to the enforcement of penalties.

I will not be spending any time on your notes and any errors therein will simply be left as they are.

As far as I am concerned, your Director can make his decision on the basis of my "notes" (the attached letter) and he can ask the mission whether any of you have documentary evidence to contest what I claim.

Jacob J ended his intended last stamp Duty case (in 2001) by stating that Stamp Duty caused the problem and Stamp Duty saved the day. This pretty much sums it up for me - the Comptroller cheated me by his efforts to avoid dealing with Stamp Duty, felt safe in his position on account of HMRC's knowledge of what he was doing, but until HMRC acts to address this malfeasance Stamp Duty is saving the day for the fraudsters - who got what they wanted (false registrations to misdirect proceedings against a sham and away from the legal owner their trading companies had indemnified).

You will see from my letter as to why you have difficulty imposing a penalty on the Comptroller under s.17 Stamp Act 1891 - HMRC Stamp Taxes has an agreement with him which he reported to the Courts in 1997 and HMRC met with the Comptroller in 2000 to work a way around the problems caused by patentees' continued use of mixed property documents (chargeable documents), which did not benefit so fully from s.129 FA 2000 as the Comptroller would have liked i.e. he should still have continued checking all transactions for Stamp Duty in order to catch such documents... but HMRC said enough to give the Comptroller the green flag to issue instructions to ignore Stamp Duty on all transactions effected on or after 20-03-00.

Please include this email with my letter before claim. It gives you a clear understanding of what I claim HMRC has been doing, that it was wrong and that it has caused me damage which I require your Director to repair (voluntarily) by way of compensation, or (through the Courts) by way of damages.

1090



I can certainly now see that you have no interest whatsoever in recovering unpaid Stamp Duty and that you and the Comptroller are in cahoots (thanks to Mr. Kreiling's comments to that end) and want this matter to sink without trace.

The Comptroller and certain officers have committed offences of falsification of the Register for which the penalty can be up to two years imprisonment. HMRC has turned a blind eye. Mr. Kreiling should read s.109 of the CIPA Guide ("Black Book") on turning a blind eye.

This is not going to sink without trace.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 23 February 2009 17:45  
**Subject:** Re: andrew hall

Dear Mrs. Ali,

**Mr. Kreiling - data privacy**

I discussed the current situation with my brother yesterday. I believe I have mentioned before that he is a barrister and is IBM's data privacy officer for the UK and few other countries.

I have also discussed the matter with the Office of the Information Commissioner and am to be contacted tomorrow by the Bar Standards Board with regard to other disturbing comments made by Mr. Kreiling.

As you well know, Mr. Kreiling had no right to discuss my case with Mr. Twyman or other at the Patent Office, nor to make the Patent Office aware that I am in dispute with your Director.

Mr. Kreiling certainly was not calling the Patent Office to ask them what they proposed to do about all the documents they have hidden since 1992.

He simply wanted ammunition to hurl at me. And the Patent Office know this.

Mr. Kreiling lobbed one particular shell at me - the lie that I did not seek a review of the Comptroller's decision. Mr. Kreiling was trying to make out that the situation was my fault because I have not followed procedure. This approach falls in line with your Director's equally false claims of 23-12-08.

Clearly what was said in discussion between Mr. Kreiling and the Patent Office was defamatory and was intended to result in further damage to me, and Mr. Kreiling's discussion and revelation to the Patent Office that a dispute was in progress was in breach of the Data Protection Act and your claimed code of practice (not to discuss one person's case with another).

**I require you to tell me by return what Mr. Kreiling's role is in HMRC and his relevant qualifications.**

**I require you to send me a copy of the notes he took whilst fishing for information about me from the Patent Office.**

**I require you to tell me the name of the Solicitor whom you claim agreed with your decision of 05-02-08 and to tell me how and when that Solicitor (if indeed there was such a Solicitor at all) informed you of his/her agreement with your decision.**

You will be making a very big mistake if you continue covering up for the Comptroller as you clearly are.

It is time for him and his officers to swing for what they have done - falsification of the Register and the ensuing cover-up.

The fact that HMRC is caught between a rock and a hard place is its officers own fault for considering it irrelevant as to whether registered proprietors paid Stamp Duty.

Let me remind you that Stamp Duty did work - it was HMRC that did not.

A Stamp is simply a ticket - if you don't have one, you cannot join in. All HMRC had to do was remind registrars and the Courts to check people's tickets. You couldn't be bothered even to do that.

As mentioned before, you have until Monday to deal with my claims and agree to put things right.

**Please ensure that you provide the above information by return.**

1092

I shall be filing a complaint against you and Mr. Kreiling with the Information Commissioner with respect to your breach.

Your contact with the Patent Office starts and ends with their falsification of the Register to avoid Stamp Duty - and as you have no interest whatsoever in dealing with that, I fail to see why you seek information from the Patent Office about me, other than for the purposes of doing me further harm.

Please ensure that you deal with all matters raised in my letter before claim and the associated email by the appointed date.

Yours sincerely,

Andrew Hall

## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Cc:** <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 26 February 2009 07:31  
**Subject:** Re: Re: andrew hall - Taking Stamp Duty Objections

Dear Mrs. Ali,

For your information I refer you to the following request for clarification of the Solicitors Code of Conduct [sent to SRA by LSLA in 2007](#):

### **12. Procedural irregularities**

*12.1 Whilst commenting on Rule 11.01 we would also query whether paragraph 11.01(2)(c) should be clarified.*

*12.2 Rule 11.01(2)(c) provides that a solicitor must draw to the court's attention "any procedural irregularity". No guidance is given on what amounts to a "procedural irregularity".*

*12.3 The Guide (paragraph 7.1(c) of Annex 21A) provided as follows:*

***"Advocates when conducting proceedings at court ...***

***(c) must ensure that the court is informed of all relevant decisions and legislative provisions of which they are aware whether the effect is favourable or unfavourable towards the contention for which they argue and must bring any procedural irregularity to the attention of the court during the hearing and not reserve such matter to be raised on appeal".***

*12.4 The context in which procedural irregularity was referred to in the Guide suggested that the rule was aimed at serious or material irregularities which could affect the outcome of the proceedings. The LSLA's concern is that the new rule, without this context, could be given a much wider interpretation.*

*12.5 We anticipate that the SRA did not intend to increase the ambit of the procedural irregularities which should be drawn to the Court's attention and, if this is the case, would welcome clarification in the rule or guidance.*

It seems to me that, post 2001, everyone but HMRC and the Comptroller was doing their best to ensure that Stamp Duty was paid where due.

**Please be sure to provide me with evidence of the efforts made by HMRC Stamp Taxes to achieve such aims.**

Please also note 12.3 above and note that the High Court sent me back to the Comptroller with the obiter advice that I could always appeal if the Comptroller refused to exclude the unstamped document from the imminent hearing to decide whether or not my case was too complicated for him to deal with. Of course his own offences created the complications. In the light of 12.3, above, it appears to me that the Solicitors and counsel I faced are likely to face disciplinary proceedings for lying to the Court over their client's and his former Solicitors' understanding of the Stamp Duty status - which as you well know is set out in the Memorandum of 12-09-03.

Both the Bar Council and SRA are now shown to have considered the same issue and I am awaiting receipt of the decisions which were made.

HMRC should be very interested indeed in such matters, since a decision to inform the Courts of unstamped documents ensures that Stamp Duty is paid - in spite of your agreement with the Comptroller to let him register transactions without Stamp Duty having been paid.

1094

I look forward to hearing from you by Monday as to whether you intend to compensate me or attempt to defend your actions and relationship with the Comptroller in the High Court.

I also require you to send me Mr. Kreiling's notes from his communications with the Patent Office.

Yours sincerely,

Andrew Hall.

## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Cc:** <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 27 February 2009 15:07  
**Subject:** Re: Re: andrew hall - Taking Stamp Duty Objections

Dear Mrs. Ali,

### **FAO The Director, Stamp Taxes and Money Business and HMRC Officers present at the meeting on 16-02-09**

Now that it has been established that Barristers, Solicitors and Courts have clearly-defined duties (under Act of Parliament and Code of Conduct) to speak out (even against their own clients' documents) and ensure that unstamped documents are either duly Stamped or excluded from proceedings it begs the question as to why you and your colleagues claim that there has always been a problem collecting the Stamp Duty tax.

Certainly, parties to agreements know that payment is the responsibility of the buyer and the amount of duty is taken into consideration when negotiating the consideration.

Furthermore, it matters not whether separate assignments are drawn up in order to reduce or negate the amount of tax payable for the purposes of registration of change of ownership of property - the terms and conditions of such assignment, set out in the main agreement, will be relevant to any attempt to enforce registered rights in Court and the full agreement will therefore need to be Stamped in accordance with the agreement between the parties.

Therefore, if a person pays £100,000,000 for a business and agrees to pay all necessary Stamp Duty, he will have to pay all necessary Stamp Duty if the worst comes to the worst and he has to fully demonstrate ownership. Registration of change of ownership is only prima facie, so it stands to reason that Stamp Duty might be paid only in relation to the Statutory requirements for registration.

It is only when litigation arises that HMRC has the opportunity to encourage payment of the full duty relating to all documents necessary to prove change of ownership. And you are fully aware that the Comptroller has been hiding and returning such documents in order to relieve the customer of the burden of Stamp Duty at the time of registration.

You are also fully aware that the Comptroller, as a referee with the powers of a High Court Judge, has a conflict of interests when it comes to dealing with documents in litigious proceedings in respect of transactions he has registered in breach of the Stamp Act 1891.

Patents Court Judges and High Court Judges should not have such a conflict of interests, as they do not come to the courtroom as persons who have committed offences (falsification of the Register) for which two-year custodial sentences may be dealt out.

Many Judges, however, are familiar with the Bar's Code of Conduct and know that they faced a wall of silence from 1956 to 2001, and it will be interesting to see what efforts the likes of Mr. Kreiling (who clearly knew of this wall of silence) made to ensure that Judges were aware of their statutory duties under the Stamp Act 1891.

Clearly, there is no reason why Stamp Duty should have been difficult to collect.

This is what the Council of Mortgage Lenders has to say:

#### *"Brief overview*

*Stamp duty has a long history. As a tax it has existed for over 300 years. As this might suggest, it has been an easy and profitable tax to collect. The "take" on residential stamp duty in 2003/04 was £3.8 billion".*

With such a band of courtroom champions for the payment of Stamp Duty at your disposal, Stamp Duty must surely have been an easy and profitable tax to collect?

1096



HMRC Stamp Taxes falsely claims that an inability to enforce payment results in wide-spread non-payment.

Clearly HMRC's apathy and its arrangements with the likes of the Comptroller, to turn a blind eye, result in wide-spread non-payment.

You, at HMRC Stamp Taxes, are no different from box office staff acting for a promoter or theatre company.

In the real world, box office staff are not authorised to let people pass the turn-style unless they have a fully paid- up ticket.

They cannot enforce the purchase of a ticket, but they can certainly exclude anyone who does not have one.

The Bar Council defends the 45-year gagging order as being solely for the purpose of avoiding the inconvenience of raising a Stamp point. However, there is only inconvenience if the person who must pay the Duty (or risk forfeiting the case) is indecisive as to whether he will instruct his Solicitor, as an Officer of the Court, to give his word to the Court that the duty will be paid - in which case the Court will either stay the proceedings whilst the document is assessed/adjudicated or make its ruling conditional on the payment of Stamp Duty. The Bar Council was concerned that documents might never return to the Court, resulting in the collapse of proceedings and loss of potential earnings to the Barrister.

It is clear to me that I have been prejudiced because you have been restricted by your improper historical relationship with the Comptroller and by your failure to keep on top of Judges, Solicitors and Barristers upon whom you could clearly depend for regular payment of Stamp Duty in full (and not merely on fake assignments).

I believe that you are fully aware of my claims against HMRC and that it was well within your powers or persuasion to deal with the Comptroller had you not already made arrangements with him.

You certainly had no right to talk to the Patent Office about me. Nothing I have said or done has any effect whatsoever upon the facts which define the action you should have taken. All I have done is expose those facts.

I would like you to know that the 2005 and 2007 Desk Notes are now subject to full investigation by the Information Commissioner under s.77 Freedom of Information Act 2000 on account of them being forgeries. The documents were modified in 2008 in order to give the impression that the Comptroller's letter to me of 12-11-07 presented a true account of staff training, practice and procedures. It is now clear from documentary evidence being protected by the Manchester Library that after claiming to me on 12-11-07 that all was in order in the Register Administration Section, the Comptroller ordered a full review of the "functions" of that Section "to see if any improvements could be made".

I suggest that you do as the Bar Council did, and draw a line under a wholly unlawful practice of supporting the non-payment of Stamp Duty.

Unless you disassociate yourselves from the Comptroller forthwith you will continue to be seen to be complicit, and more.

You cannot possibly hold out that Mr. Kreiling contacted the Patent Office for any other reason than to prejudice me and prevent your loyalty to HMRC's improper relationship with the Comptroller being put to the test.

Writing to me to offer me a complaints procedure is not the outcome for which I agreed to meet you.

I agreed to meet decision-makers at HMRC with a view to agreeing compensation, but clearly the things you said as the meeting (but did not write down for presentation to the absent decision-maker) have required me to investigate new matters.

You may prefer to ignore such matters, but I consider them relevant to the way ahead and I see HMRC as being complicit in the Comptroller's crimes and offences and that Mr. Kreiling's discussion with the Patent Office was conspiratorial, there being no truth in the points you were sent to make on 16-02-09 with respect to the adjudication and therefore no bone fide attempt on your part to address the prejudice I have suffered.

1097

I look forward to receiving your decision on Monday 2nd March 2009.

If your decision is such that you now intend to defend your actions, your inactions, your breach of statutory duty, your deceptions and your relationship with the Comptroller in the High Court, please send me details of your Solicitors.

Yours sincerely,

Andrew Hall.

## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Cc:** "Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 03 March 2009 00:54  
**Subject:** Re: Promised reply - what reply?

Dear Mr. John,

You have not kept your promise to set out the manner in which my valid complaints are to be settled by HMRC.

Instead you have tried the old chestnut of a stalling tactic and trickery, just to see if you can get away with brushing my many and detailed complaints under the carpet and leave just two reworded and diluted statements which you have so worded in an attempt prejudice me even further.

As you are now going back on you parting words and are pretending that this is early days and you need to establish my complaint before considering it, here are my evening's thoughts as provoked by your insulting letter.

1) HMRC lied about the Formal Notice, deceiving me into believing that HMRC had issued such a Notice on 05-02-08 in accordance with s.12 Stamp Act 1891. You insult me with such re-wording of my complaint, and I have made my complaint to that end very clear, many times since your director lied to me in his letter of 23-12-08. **The point you are avoiding here is WHY HMRC lied.** Mrs. Ali clearly did not want to deal with the matter formally - but didn't want me to know that - and now we all know why.

2) You talk of "the transfer of rights". Go and ask Mrs. Ali what my last complaints were about which led to her offering a meeting. There has been no transfer of rights. You are all fully aware of this and yet every letter you or your colleagues write contains some statement to give the false impression that HMRC considers there to have been an assignment.

And to cap it all, you now want me to confirm that I claim that the Comptroller registered a transfer of rights (which you say took place, but know full well did not) based on (plural?) instruments and that one of them transferred rights which MAY (?) have been chargeable with Stamp Duty.

What's with the "may"? "documents"? and "transferring"? These are not my words. Surely the document IS chargeable with Stamp Duty.

If you are now suggesting that it is not, I could use it to enforce the terms and conditions therein; but you are simply looking to wind me up.

If you truthfully wish to resolve this matter, why don't you simply tell me what HMRC did in your own words instead of putting words into my mouth? but do so without repeating the lies I have already exposed.

**You certainly have troubled me, and I am not confirming that you have accurately summarised my complaints, because you know full well that you have not.**

There is no need for me to summarise my complaints nor for you to do so either. You were supposed to be a decision-maker and I contracted with DTE Group on that basis. Mrs. Ali lied. The meeting was quite pointless and you did not come in good faith - Mr. Kreiling made that perfectly clear.

**So here are my final words before suing HMRC** (save for any requests for you answer my as yet unanswered questions with respect to Mr. Kreiling's spying mission etc.).

You are fully aware of my very serious complaints.

You are also fully aware of what HMRC has been up to.

All you need to do is wonder whether I will expose HMRC as comprehensively as I have exposed the Comptroller, and decide whether you want to close this matter now or in Court.

1099

You would not have travelled to Bury unless you knew full well that HMRC is up to its neck in this and that I tick every box with respect to compensation. I also tick all the boxes for being able to sue HMRC and call in the IPCC.

Your Director responded to some of my complaints on 23-12-08 and lied to me in the process. I proved this to you at the meeting, but you were averse to writing anything down to that effect and indeed would not do so when asked.

You came to the meeting under false pretences and with the intention of sustaining the false claims in that letter of 23-12-08, and you failed to do so.

I then find that Mr. Kreiling has been trying to procure information about me from the Patent Office in an attempt to undermine my claims. **I require you to answer all my questions in relation to that matter.**

You are fully aware that the Comptroller has defrauded HM Treasury and you have done nothing about it, other than try to undermine me.

Your colleagues' actions are conspiratorial, given that they are fully aware of the offences. Mr. Kreiling has been in discussion with the Comptroller for no reason other than to prejudice me and he has boosted the Comptroller's morale in the process. How happy the Comptroller must be to have you "on side" and that you are not doing what I had expected of you.

If you are powerless, as you claimed, you have no valid reason to contact the Comptroller.

You know what he has done and he should be reported to the appropriate authorities.

If he has given you reasons why his offences should not be reported, they must surely conflict with the documentary evidence. Furthermore, if HMRC claims that it had no powers, then it owes it to me and to all others who are affected by hidden unstamped documents to call in the appropriate authorities to deal with the matter.

Let me remind you that HMRC publicly announced in 1999 that it had asked the Comptroller not to accept mere declarations that Stamp Duty had been paid, but rather that he must see the actual documents. This announcement was not a breach of confidence, I gather, so why has HMRC not made any effort whatsoever in the last 19 months to ensure that the Comptroller, as a referee, does not accept in evidence the very unstamped documents he has previously hidden in order to register transactions without raising the Stamp Duty liability with the applicant?

Furthermore, the Comptroller told CIPA in 2001 that he didn't even look at the documents and so agreed to remove the word "supporting" from the standard register entry "Form 21/77 and supporting documentary evidence filed on GBxxxxxx". This is all minuted by CIPA.

The Comptroller's meetings with HMRC in 2000 must have given the Comptroller carte blanche - and well your colleagues know it.

It is clear to me from your letter that you are setting out to deceive. It does not look like two weeks' work to me.

How well an outsider would think you have done by summarising a lever arch file full of complaints and evidence, and a 6.5 hour meeting, in just five lines. Now why do you suppose I was unable to set out my complaint in five lines? Quite possibly because your five lines are an entirely bogus representation of my complaints.

If you are going to play games and pretend that you haven't got the gist of things at this stage - 19 months down the line - then I am not going to waste any more time with you, other than to polish of this response.

**I therefore suggest that you start making preparations to show the Court the efforts HMRC has made to deal with this matter. No shredder or file deletion (favourites of the Comptroller) will assist you in such disclosure, and rest assured I shall be seeking full disclosure of all the steps you have taken to deal with these serious offences, or to have them dealt with by the appropriate authorities.**

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I have complained about HMRC's repeated references to "the transfer of rights". Mrs. Ali's last letters were on that subject.

THERE HAS BEEN NO TRANSFER OF RIGHTS. The Registers were knowingly falsified. Such falsification carries up to two years imprisonment. The reason the Comptroller kept sending the Police away was that he too falsified the Register - hiding the unstamped forgery. That's where you come in. But for Stamp Duty, the false registration would have been dealt with. But once the Comptroller had deleted those words "and documents" from the Register and issued the mutilated letter of confirmation, it was too late to back-track. He risked exposing the reason why the registration was made and thereby blowing open the full extent of his malpractice, in which HMRC was complicit. In short, he falsified the Register because the document fell into the category of documents to be excluded (hidden) by reason of potential Stamp Duty liabilities. Had the Comptroller not committed offences, I have no doubt that the procedures for removing the false applicant from the Register would have been implemented upon my immediate complaint about the lack of evidence of assignment. But offences had been committed by the Comptroller, and it was too late to change the Register and the confirmatory letter to cover up the exclusion. I was doomed, and the Comptroller knew it.

HMRC dearly wanted to make out that the registration was a mere one-off oversight and that no penalty would need to be issued. But this fallacy prejudices my own proceedings to recover my property and money.

HMRC knows full well that there has been no transfer of rights or debt, and told me that the document is chargeable as a settlement under paragraph 19, s.13 Finance Act 1999 **because there was no transfer**.

HMRC told the Comptroller in 1997 that he would never be fined for registering a transaction effected by an unstamped document if he acted in good faith. What a stupid thing to put in writing. The Judge even made a joke about the £10 fine (as it was at that time).

HMRC is in possession of a mass of documentary evidence proving that the Comptroller has not acted in good faith, but rather has acted unlawfully and has instructed staff to act unlawfully.

HMRC has acted to protect the Comptroller to my prejudice.

**I have made my complaints clear in my letters and emails. You should have read them and acted on them.**

As you have not kept your word and are now trying to undermine me further, I suggest we deal with this matter in the Courts and that the IPPC (whom I discussed the matter with today) deals with any criminal issues which come to the Court's attention during the proceedings.

You have seen the evidence; you know that offences have been committed; you know that you should report such offences when they come to your notice; but you have not done so.

I therefore look to litigation to focus HMRC on the efforts you know it should have made in the circumstances, but did not.

I see no sign that you have made any efforts to investigate, deal with or report the crimes.

I put this down to your meetings with the Comptroller in 2000 when it became clear that he was still going to receive many applications based on mixed-property transactions which were chargeable with Stamp Duty and HMRC agreed to turn a blind eye, letting him register transactions without ensuring that Stamp Duty had been paid. I refer you to the 19-04-00 Patents Journal Notice to that end.

It is clear that, having most of the powers of a High Court Judge, the Comptroller would not abide by s.14(1) Stamp Act 1891 and pick up on unstamped documents if it would expose his own fraud.

Turning back to your letter of 02-03-09, it is not the letter which Mr. McCann and I were led to believe you were going to write, and well you know it.

I fail to see how you had the nerve to send me an email as follows, when the letter you have sent (by fax at my request) is not a response at all.

*"I promised to let you have a reply in the two weeks following our meeting on 16 February. I have put this in the post, First Class, this afternoon".*

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The Patent Office pulled just such an evasive stunt when trying to get out of carrying out the Review by a Senior Officer of its bogus decision of 05-02-08 (the same day upon which HMRC sent me the bogus Formal Notice of Decision on Adjudication). Mr. Kreiling claimed I never requested a review - which is a lie. The Review, requested and confirmed as having been requested on 03-03-08 was later confirmed to a third party on 06-05-08 to be under way, and was secretly aborted when it became clear that the decision was indefensible. The Comptroller therefore had the same officer issue a different decision on 30-06-08 contradicting the earlier decision with respect to the effect of the document, and contradicting all previous claims of the Comptroller that staff could tell the difference between a settlement and an assignment. The second decision claimed that that the Comptroller could not correct the Registers because (1) there was doubt about the Stamp Duty liability (and clearly there was not), and (2) there was doubt about the effect of the sale agreement (which clearly there was not). At midnight on 30-06-08, the Stamp Duty references in the manual of patent practice were changed (by the person who issued the decision) to state that Stamp Duty is payable on mixed property transactions. I am sure the Mr. Kreiling was not told these facts on his spying mission last month.

You promised to tell me, by 02-03-09, what HMRC is going to do about the situation, and you have no just cause to be asking me to clarify anything at this late stage, and certainly not such bogus statements.

You have not kept to your word.

I shall keep mine.

Mrs. Ali deceived me in the setting up of the meeting. You did not bring a decision-maker to the meeting.

You wasted my time and money, and that of Mr. McCann.

**You know what HMRC has done wrong and you are either going to compensate me or you are not. If you are not, I shall lay the torts before the Court and sue for damages.**

**Please write to me by 5.30pm on 03-03-09 to say which it is to be and I will commence proceedings if you do not notify me of your agreement to compensate me.**

**My complaints went to the top last year, and were dealt with falsely, so do not tell me that you need more time to think things over.**

If, having read all my letters, emails, statements and evidence, you think that your letter of 02-03-09 presents the full extent of my complaints against HMRC and the individual officers and directors who decided to keep the matter away from HMRC's Solicitors, keep the Comptroller safe from justice and lie to me (at director level) in response to my complaints, **then I suggest that you make your decision right now on the basis of what you falsely claim you think I have been complaining about.**

If you agree to compensate me and we can agree the appropriate amount, that may be an end to the matter.

If you do not agree to compensate me, and hold out that the two complaints as worded by yourself are not sufficient to lead you to decide to compensate me, you can kick yourself for trying it on, as there will be no second chance - you have shown your colours, and they match the Comptroller's. I will apply to a referee who is not corrupt, there being no such person at HMRC so far as I can see.

**In short, I have exhausted your complaints procedure and cannot get a fair or timely decision out of you.**

All you have to do is denounce the Comptroller's conduct with respect to Stamp Duty since 1992 and particularly since 28-03-00, call upon the appropriate authorities to deal with the matter, and compensate me.

The Bar Council managed to effect an about-turn in 2001, now it's time for HMRC to decide whether it is going to do an about turn or continue to oppose me in my claim against the Comptroller.

I suspect that it is the latter. And opposition is the word. We are not talking about mere oversights and simple errors here, we are talking about fully-evidenced fraud - in which HMRC was complicit but has since been conspiring to cover up.

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**If you do not respond by 5.30pm, you can rest assured that I will have HMRC in Court on a short notice application just as soon as proceedings are commenced - and then I shall get some declarations and notices to admit dealt with.**

As mentioned, you know full well what I am complaining about - HMRC has been acting to pervert the course of justice - and yet you never give up, and still attempt to prejudice me by rewording the two complaints you have selected from many for mention in your insulting letter, and dilute them and ask me to commit to them as being the full extent of my complaints.

I am sure you do hope that your letter is an accurate summary, but doubtless you hoped to win the lottery on Saturday.

I've made my complaints. If you won't deal with them, then I move on to someone who will; the High Court. I have issued the Letter before Claim, and do not see your letter reflecting its content.

HMRC **knowingly deceived me** over the Adjudication and wanted me to think that I had reached the end of the line as far as HMRC was concerned. HMRC was, and is, protecting the Comptroller and its fully-evidenced arrangement with him not to fine him. HMRC is also concerned about the exposure of its arrangement with the Comptroller in 2000.

I claim that there are thousands of bogus registrations of change of ownership (not just "a number") - even the Desk Notes themselves state that it was usual for fake assignments to be submitted in place of full agreements.

HMRC assisted with the establishment of the Comptroller's malpractice through its meetings and communications in 2000 (reported by the patents practice committee to CIPA).

And when the predicted downside of the 1999 change to the Patents Rules 1995 happened - the registration of a fictitious assignment - and the forged evidence turned out to be made up of pages taken from a settlement agreement which was known by all concerned in its drafting to be chargeable with Stamp Duty in the absence of any assignments - the Comptroller followed his unlawful procedure, hid the document, falsified the Register, deleted a section from the standard letter confirming registration (because it related to there being no authorised signature on the only registered document - the Form 21/77), and relied upon HMRC to keep its mouth shut. He relied well.

HMRC has clearly discussed my personal affairs with the Patent Office and most certainly not for the purposes of any lawful process.

I know that you know where HMRC stands.

If my complaints fitted on five lines, rest assured, you would have five lines.

You have a full account of my complaints. They do not need to be summarised. They go before the Court verbatim.

If you seriously think that there could be any doubt as to whether HMRC has done anything which could warrant compensating me, then just ask yourself whether HMRC has ever mounted a mission such as that of 16-02-09, to defend a director's false claims (of 23-12-08 in this case) and gone behind the complainant's back, in breach of the Data Protection Act, to ask fraudsters if they have any information which might assist HMRC to avoid dealing justly with the complaints.

HMRC will compensate me for the effects of its own malpractice, actions and inactions, which allowed the Comptroller to register unstamped documents free of any concern that HMRC would act against him, and which enabled the Comptroller to cover up his criminal offences of falsification of the Register when acting as a referee with obligations under s.14(1) Stamp Act 1891.

If you really want to find a way forward, just tell me this.

What side are you on? You say you have no powers to deal with such matters, so you must therefore report any offences of which you are aware - not to do so would be complicit.

I am on the side which declares that unstamped documents should not be registered, nor any transaction

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purported to be effected thereby, and that unstamped documents should be excluded from proceedings at the outset, unless duly stamped.

I am on the side that declares the Solicitors must tell the Court if their client relies on an unstamped document and that Barristers must speak up in order to prevent a breach of s.14 Stamp Act 1891.

I am on the side which declares that any registrar, who hides unstamped documents as a matter of standard practice, in order to procure annual registration fees which might not be paid if the documents are rejected for non-payment of Stamp Duty, is a fraudster.

I am on the side which declares that when a person becomes aware of an offence, he or she should report it to the appropriate authorities, who should then take the appropriate action.

You claim that you have no powers, so this is all the more reason why HMRC should have reported the matter to the Police. One cannot have civil servants hiding documents simply so they can get home, job done, by 4.30pm.

But then again, Mrs Ali hid my formal request for Adjudication from your Solicitors (or received their advice not to do as I requested). Remember, it took five months to issue and followed four earlier assessments.

The matter was cut a dried - there was no capital loan and there was no assignment. HMRC even had a Memorandum from the Solicitors who acted for the buyers in the matter declaring that Stamp Duty would be payable on the assignment of the debt. How difficult is it to issue an assessment on such evidence?

Your colleagues knew precisely what was going on and what has been going on. I do not need to add another word - nothing I say to HMRC will cause you to act in any way other than that which you have already decided.

You have my Letter before Claim.

Unless you write to me by 5.30pm on Tuesday 3rd March 2009 to apologise for deceiving me and agree to compensate me, the next you will hear from me is from your Solicitors, via the High Court.

I leave you with the thought that surely HMRC knew that something was very wrong when the Comptroller opposed me in the High Court in August 2007 and thereafter would not take any notice of five assessments and would not even mention Stamp Duty in his first decision not to correct the Registers.

The two reasons I gave for requesting correction of the Registers were (1) no assignment and (2) that Stamp Duty had not been paid on the forgery that had been submitted. At the time I was not aware that the Comptroller had hidden the forgery and registered the transaction on the basis of only a Form - which was not duly signed.

I refer you again to the 19-04-00 Notice in the Patents Journal and ask you "what is HMRC going to do about it?" The Comptroller claimed, in a response to a Freedom of Information Request that the Journal statement is correct.

Is it right that I should take a fraudster to court for stealing my property and have the Patent Office and HMRC lying about what procedures apply to the registration of transactions, in order to falsely decriminalise the fraudster's act and thereby cover up their own involvement? I think not.

Only if there is an offence can I hold the fraudster personally liable and tear him from the protection of his sham (a company incorporated for the purposes of avoiding a legal agreement).

HMRC has the documentary evidence proving falsification of the register by both the applicant and the Comptroller. You are either with them or against them.

Clearly, you are with them.

You do have the ability to act to bring the Comptroller to his senses, and you certainly have a duty to call in the authorities, but you will not do so because your colleagues have been complicit for too long.

Finally, Mrs. Ali claimed to Mr. Hanratty in May 2008 and throughout the summer of 2008 that your Solicitor was deciding whether to fine the Comptroller - even claiming at one point to Mr. Hanratty that the Solicitor had been sick and so had been delayed in reaching a decision. On 29-10-08 Mrs. Ali showed that all her reports had been lies - the Solicitor had not been considering the matter. However, four months have passed since Mrs. Ali wrote to say that a decision was being considered, and yet a penalty could have been issued in 2007 had there not been an agreement between HMRC and the Comptroller. However, the Comptroller did not comply with the terms of the waiver - he did not act in good faith. This brings me to Mrs. Ali's declaration in late January 2009 that she would issue her decision on fining the Comptroller in early February 2009 and would tell me when that decision had been made, but not what the decision entailed.

Fine.

**So please now tell me why Mrs. Ali has not informed me of the completion of her simple decision.**

Bear in mind that such a penalty does not need to be justified beyond the fact that a registration has been made and a document has not been Stamped. So what is the problem? and why the extraordinary delay?

My situation and dispute with HMRC does not affect Mrs. Ali's decision - I have nothing to do with that decision other than that it was me who pointed out that a registration had been made and no Stamp Duty had been paid.

Clearly, HMRC is trying to help the Comptroller get out of this.

Let me remind you that falsification of the Register is a criminal offence and that HMRC has not only been complicit, it has conspired with the Comptroller to prejudice the person who has exposed the fraud.

I have read your compensation guidance note.

If you are trying to make out that my case is borderline and is going to require more effort from me to persuade the absent decision-maker to compensate me, we can call it a day right now and I shall commence proceedings, so clear is it that I should be compensated.

Your letter shows me that you wasted my time and Mr. Cann's time on 16-02-09 and misled me over your intentions and powers.  
I will require you to reimburse the costs of that meeting in addition to compensating me for failing to put an end to this matter long ago.

The cost of a further meeting will send my liability to £5,000 plus VAT. Therefore it will be cheaper for me to sue HMRC than to continue down the road which Mrs. Ali misled me into believing would put Mr. McCann and me in front of the decision-makers.

Is there to be no end to HMRC's deception?

Quoting from your letter "*the most important single thing (you) can do is to make sure (you) have*" considered **your own mal fide actions over the past nine years**. My complaints serve to point them out, so you don't need to summarise my complaints, you need to summarise your wrong-doings and compensate me before the court and the IPCC become involved in our dispute.

If you are suggesting that I have to make further representations to you in order to persuade you to compensate me, my time would be better spent persuading the Court that HMRC has been trying to bury this matter in order to prevent the Comptroller's offences from being exposed, an exposure which will surely bring with it claims that HMRC approved of his actions.

If you have spent little or no time on this matter in the past two weeks, it certainly shows.

And if you *have* spent time on this matter in the past two weeks you should show me the results of your efforts by 5.30pm, or you will be receiving an additional claim so that Mr. McCann can be released from dealing with your charade.

So, if you want to know what I am complaining about, just read my letters, emails, statements and evidence and ask yourself why I am here writing to you at 12:52am on 03-03-09 when HMRC first confirmed the Stamp

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Duty position in July 2007.

But it's far too late in the day to be pretending that my complaints need to be summarised and prepared for consideration.

**You know exactly where you stand and you have until 5.30pm to admit that HMRC's actions and inactions justify compensation, failing which I shall declare you to have an overwhelming conflict of interests which deprives me of fair treatment and I shall declare that I have exhausted your complaints procedure and must therefore put the matter before the Courts to ensure impartial treatment.**

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Cc:** "Ali, Yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 04 March 2009 12:39  
**Subject:** Re: Re: Promised reply - what reply?

Dear Mr. John,

**As there was no decision-maker present at the meeting, I require you to put this email before the decision-maker today.**

Without notice, you have changed your mind with respect to that which was agreed at the meeting and you have chosen not to inform me of your intentions, which you could quite easily have done by 5.30pm yesterday.

However, I owe it to Mr. McCann to make things as clear as possible before moving to a different forum, it being clear to him and to me that we have been deceived and that time and money has been spent for no genuine purpose.

Mr. McCann tells me that your letter was certainly not what he expected (even allowing for his experience and opinion of the workings of HMRC).

**You promised to Mr. McCann and to me that you would send a copy of your notes within two weeks of 16-02-09 and you have not done so. Please email them by return.**

**You promised to me, repeatedly, that you would not start a new complaints procedure from the beginning, and yet you have attempted to do so, and with false representations of my claims.**

**Whilst my claims are complete and clear and do not require summary, I can at least provide you with a summary of the situation, upon which I require you to comment by return:**

You and your colleagues are trying to cover up HMRC's long-standing arrangement with the Comptroller, and the Comptroller's criminal offences, and are therefore using exactly the same tactics as he did.

Just as he aborted a Review by a Senior Officer, so Mrs. Ali was instructed not to act on my request for Formal Adjudication.

My complaint against HMRC is a living complaint. You even acted unlawfully in preparation for the meeting.

If HMRC was "trying to help" me, as you and your director falsely claimed, by wasting 5 months as I waited for an urgent decision (under s.12) and then issuing a bogus Notice on the same day that the Comptroller issued his bogus decision (05-02-08), was HMRC also "trying to help" me by repeatedly telling me throughout 2008 that your Solicitor was in the process of making the decision as to whether or not to fine the Comptroller for his offences?

And has HMRC been "trying to help" me in taking from 29-10-08 until the present day to make (or rather not to make) that decision and at least close the matter of the registration of the trade mark and the two designs (which the Comptroller admits required the registration of documentary evidence accompanying the Forms TM16 and DF12A)?

As for the clear evidence of forgery and falsification effected by the Comptroller with respect to the Register of Patents (from which he hid the unstamped document, and covered up the lack of the necessary signatures on the Form 21/77 by mutilating a standard letter) this is a matter which HMRC should have reported to the appropriate authorities as it is not HMRC that has been defrauded with respect to Stamp Duty, it is HM Treasury that has been defrauded.

As you know, the Asset, Savings and Wealth Team at HM Treasury are responsible for Stamp Duty Policy and I am checking with them to see if HMRC has reported the offences and the potential loss of hundreds of

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millions of pounds (going back at least to 1992).

I will ensure that the Rt Hon Stephen Timms MP, Financial Secretary to the Treasury, is made aware of your actions and giving me no option but to issue proceedings in the High Court and accuse HMRC of corruption and conspiracy to undermine my just efforts to recover my property and money.

Criminal offences were committed by the people involved in the application for registration, and the only reason I cannot get the authorities to do anything about it is that the Comptroller had a practice of hiding unstamped documents and HMRC had a practice of ignoring it.

As a result, neither of you is willing to tell the truth about the practice, policy and procedures which not only allowed such bogus applications to make it onto the Registers, but which also served to stop me from getting fair hearings and to block the involvement of the authorities who would normally be expected to deal with such matters of Falsification of the Register under, for example s.109 Patents Act 1977.

I remind you that the Patent has been unlawfully revoked, as the Register is prima facie evidence of only those things which are required and authorised under the Act and rules (s.32(9)) - meaning that under s.33(4) I was and am prima facie the owner of the invention and patent, as I have a duly registered assignment (26-10-06) and "Tonewear Ltd" does not.

You have an agreement not to fine the Comptroller if he registers a transaction effected by an unstamped document. You have an arrangement with the Comptroller whereby he believes himself to be safe from penalty if he hides documents and registers transactions rather than documents. This has a knock-on effect when it comes to litigation and the Comptroller has jurisdiction - he will not want to expose his own fraud.

You cannot therefore fine the Comptroller for registering a transaction which never took place, particularly if he hid the document in order not to acknowledge it as being the document of transfer and therefore the document which should be duly Stamped. Instead you should have reported and referred the matter to the appropriate authorities as fully-evidenced acts of fraud, forgery and falsification.

You know full well that you should have reported these offences to the authorities, it not being within your jurisdiction.

It is clear from all your stalling over the last 19 months that you did not want this matter to be dealt with justly or at all, as it would draw HMRC's meetings and communications with the Comptroller into the fray - the outcome of those meetings and communications having filtered out into other areas of the profession, to be minuted and/or reported thereafter.

**Based on your letter of 02-03-09 and your actions and intentions in anticipation of the meeting, there is no way that I am going to get fair treatment from HMRC in such circumstances, so I require you now to tell me by return whether you disagree.**

If you do not reply to these simple requests, I am within my rights to apply to the Courts to deal with this matter, having exhausted all bone fide avenues.

**You are fully aware of the evidence of criminal offences and of my claims against HMRC, so no further notice is necessary.**

As offences have been committed and as you and your colleagues have been complicit, even turning to the original offender last month in an attempt to undermine the key witness, I shall name you all individually and identify the actions each of you has taken in your attempts to deceive me, delay me and deny me that to which I am entitled.

You have sought to pervert the course of justice, and have done so.

Yours sincerely,

Andrew Hall.



**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Cc:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 06 March 2009 13:14  
**Subject:** Re: complaint resolution

Dear Mr. John,

HMRC is responsible for my situation.

It saw the referral of unstamped documents by the Patent Office dive in 2000 and never received a single referral in respect of transactions effected on or after 28-03-00.

That's 27,000 transactions and no referrals.

You have seen the statement in the 19-04-00 Patents Journal which explains that unstamped documents would be used for registration purposes. Here is further succinct confirmation:

<http://web.archive.org/web/20020306072025/www.patent.gov.uk/about/groups/240101.htm>

HMRC clearly knew what was going on at the Patent Office and that unstamped documents must be floating about in the system, ready to emerge in the Comptroller's own proceedings and cause havoc if challenged and give rise to a serious conflict of interests on his part.

**Complicit is the word here.**

My complaints are confidential but Mr. Kreiling was instructed to talk to the Patent Office about me.

**Conspiracy is the word here.**

For over a year, Mrs. Ali has been pretending to make a decision to fine the Comptroller for registering an unstamped document, having pretended for five months to be conducting an adjudication and making me believe that I had received a Formal Notice of Decision on Adjudication.

**Corruption is the word here.**

Mrs. Ali has long-since been in possession of documentary evidence of the Comptroller's hiding of unstamped documents and registration of insufficient evidence. In the case of the Patent GB2267412, the offence is out of your jurisdiction as there was no registration of an unstamped document, there was registration of a Form which claimed that an assignment had been executed on 15-09-03.

There was no such assignment. HMRC cannot therefore fine the Comptroller for registering an unstamped document when in fact the Comptroller hid the document so as not to register it.

Mrs. Ali has read the Comptroller's Desk Notes and knows that the instruction to hide main agreements and full agreements is given with the advice that both stamp duty and other technical (ownership) issues may be raised by them and therefore they must be removed from sight and not registered.

Nevertheless Mrs. Ali has been pretending that she has investigative jurisdiction when she does not. This is a Police matter. Mrs. Ali is aware of a criminal offence under s.109 Patents Act 1977 (Falsification of the Register) and she has failed to report it to the appropriate authorities. The reason HMRC is averse to reporting such an offence is that it is important for the investigators to know when HMRC first became aware of such offences. HMRC was aware of this in 2000 when the flow of referrals stopped. I have briefed Surrey Police and I now await your agreement that you will report the falsification to Guildford Police, Fraud Crime Ref: WK/08/4490.

**Complicit is the word here.**

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HMRC's actions are corrupt and these matters should be dealt with by the appropriate authorities.

## **IPCC**

**The IPCC has discussed the matters with me and has looked into policy matters and I am giving you the choice of referring my complaints with respect to HMRC's protection of the Comptroller and itself to the IPCC forthwith, failing which I am invited to do so.**

HMRC allowed the intellectual property system and the legal system to fall into disarray with respect to Stamp Duty.

I am working to repair this with the Bar Council, the Law Society and the Chancellor of the High Court so that everyone in the Court system is aware of their duties with respect to unstamped documents (of which there are thousands in relation to registered IPR, as you well know).

I want the system to be fully operational when I climb the Court steps. The unstamped document is not going to get a look-in unless and until it is duly Stamped. But even that will not serve to make it an assignment.

Had HMRC done its duty and prepared the legal system, as I am now doing, and had HMRC made it clear to the Comptroller that checking documents is a vital part of the registration of enforceable rights and that falsification of the Register would not be tolerated, I would not be in this position now.

I look to HMRC to get me out of this position immediately and restore my lost entitlement to me - a minimum of £500,000.

diluting my claims and complaints or slitting them into two parts is not acceptable. I am entitled to full compensation because HMRC allowed this situation to develop and has spent 19 months watching me suffer in the midst of criminal offences which HMRC should have reported.

Please set out precisely what you are prepared to do in order to put things right.

Bear in mind that I have been through the full complaints system, right to the top level - which falsely claimed that I was in the wrong and that HMRC made mistakes, when in fact it acted with the full intention not to issue the clearly-requested Formal Notice of Decision on Adjudication.

Please provide full details of the remaining procedure - Adjudication.

I am not submitting to a new set of procedures. You assured me at the meeting on 16-02-09 that I would not have to start at the beginning. You deceive me now by claiming that you meant that you would not make me queue.

You know that HMRC has caused me serious loss and damage by its negligent, complicit and corrupt performance over the years and I quite reasonably require you to settle my grievances forthwith.

HMRC's officers have caused far too much delay and it has lost me my money and my property.

Yours sincerely,

Andrew Hall.

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## **Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 06 March 2009 15:01  
**Subject:** Re: Data Protection Act

Dear Mr. John,

Mr. Kreiling contacted the Patent Office to procure information about me.

That information is not relevant to any bone fide process undertaken by HMRC.

My complaint is confidential and you are required to keep it so.

The information which Mr. Kreiling divulged to me, as a put-down, was untrue and I am taking action in respect of this.

I have already asked you for this information, but I do so again:

Please tell me who Mr. Kreiling spoke to at the Patent Office; when he spoke to them; why he contacted them; and what information he procured in respect of me.

Please tell me whether Mr. Kreiling has been contacted by the Patent Office to discuss me and/or any aspect of my disputes.

I require you to tell me what reason Mr. Kreiling gave to the Patent Office for his approach and to tell me whether or not the Patent Office is aware that I have a complaint and claim against HMRC.

Certainly the Patent Office is not under threat from HMRC, so I think we all know who is friend and who is foe - and why.

Yours sincerely,

Andrew Hall.

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EMAIL TO HMRC 09-03-09

Dear Mr. De Brunner,

You appear to be the most senior person at HMRC to attempt to deceive me to date, so I am writing to you to make it absolutely clear that by continuing to protect the Comptroller, whom you know has committed serious offences, HMRC has acted in a corrupt, complicit and conspiratorial manner.

This means that HMRC has no decisive role to play in my complaints or claim for damages.

Because HMRC has acted in a corrupt manner, I do not have to follow your in-house complaints procedure but can instead select an appropriate civil or criminal procedure.

Your letter to me of 23-12-08 was not truthful in its dealings with my complaints. I told you so at the time.

There have been attempts to deceive me further and HMRC has contacted the Patent Office in an attempt to undermine me in anticipation of a meeting on 16-02-09.

HMRC has been complicit in the Comptroller's unlawful practice of hiding unstamped documents and registering false short form assignments in order to avoid raising the matter of Stamp Duty and losing customers through non-payment thereof.

Your legal officer's recent contact with the Patent Office to discuss my case is a breach of confidentiality and an act of conspiracy.

Criminal offences have been committed (falsification of the Patent Office Registers) and HMRC is fully aware of this.

Mr. Kreiling's contact with the Patent Office, and the information he procured, had nothing whatsoever to do with following the proper course of justice - it was an attempt to pervert the course of justice.

Instead of reporting the Comptroller's offences to the appropriate authorities, and owning up to HMRC's complicit role in these offences over the past nine years, HMRC has deceived me into believing that it was taking the necessary action to free me from this legal impasse.

HMRC's directors, deputy directors and senior officers have not been working to deal justly with this matter but instead have been colluding and conspiring to bury the matter.

**My complaints against HMRC cannot be investigated by HMRC as they are of a nature which falls outside your own complaints procedure.**

This is why Mrs. Ali ignored my request for details of your procedure.

This is also why Mr. John is trying to get me to make a diluted claim against HMRC that it merely failed to issue a Formal Notice of Decision on Adjudication, and leave the criminal aspects for a second complaint.

HMRC does not want me to go the High Court with this matter and is trying every trick in the book to prevent this matter from being justly and promptly dealt with.

HMRC will not get off so lightly.

The reason HMRC deceived me for five months over the adjudication of the unstamped documents which obstructs me, and issued a false Notice, is that it was fully aware that the Comptroller had been registering transactions without establishing that Stamp Duty had been paid.

This is quite obvious from the nose dive in referrals to HMRC from the Comptroller post 28-03-00. HMRC never received a single referral from the Patent Office in respect of transactions effected on or after 28-03-00. That's 27,000 registered transactions and not one referral for payment of Stamp Duty.

You know full well that many transactions are mixed-property transactions and that out of 27,000 transactions there would be several thousand chargeable transactions.

You also know that the Comptroller and HMRC came to an arrangement in respect of this problem in 2000.

You also have comprehensive documentary evidence of the Comptroller's instructions to staff to register false assignments in place of chargeable main agreements.

That documentary evidence has been tampered with by the Comptroller in breach of s.77 Freedom of Information Act 2000, and a fast track investigation is under way by the Information Commissioner with respect to the Comptroller's deletion of the word "ignore" with respect to documents sent to him for registration.

HMRC should have passed the matter to the Police long ago.

However, you do not want HMRC to be tarred with the same brush and so did not report the offences.

Both the Comptroller and HMRC were fully aware in 2000 that people who transferred IPR together with other property on or after 28-03-00 would find themselves liable to pay Stamp Duty.

Such people would need to pay the Stamp Duty before registration and would not be able to use their documents in court if they were not duly Stamped.

However, HMRC gave the Comptroller the green light to register transactions effected on or after 28-03-00 without establishing that Stamp Duty had been paid.

HMRC had already agreed, in 1997, not to fine the Comptroller if he registered an unstamped document in good faith. Quite why there was a need to offer such a release is beyond me, but it certainly made the Comptroller's day - he could ignore 7,000 documents per annum and simply claim that he made a mistake in respect of any registrations which later caused a stir.

But in my case we are talking about a forgery - an unstamped document, mutilated to pass it off as evidence of assignment.

Just imagine being asked to take your motor insurance details to a Police Station, taking a forgery and then discovering that no one was going to look at it if there was a possibility that it might be a fake. What a stroke of luck.

And that is precisely what has happened here. I have caught the Comptroller, hook, line and sinker, and yet HMRC is determined to protect him, and itself.

HMRC clearly had no regard for the situation which would arise when an unstamped document came before the Comptroller in proceedings. Would he admit to having hidden the document? Of course not.

After five months of deceiving me that HMRC was conducting an Adjudication under s.12 Stamp Act 1891 so that I could prevent the Comptroller from issuing a decision not to correct the Registers, Mrs. Ali of HMRC Stamp Taxes Policy Section issued an unlawful instruction to the Edinburgh Stamp Office to pretend that a five month adjudication under s.12 Stamp Act 1891 had resulted in the issue of a Formal Notice of Decision on Adjudication when it had not.

Mrs. Ali, and her colleagues who had been involved in talks with the Comptroller in 2000 knew that my case was going to expose the unlawful registration of change of proprietorship of IPR and therefore set out to deceive me and prevent me from getting what I was entitled to.

Mrs. Ali then pretended for nine months that your Solicitor was deciding on whether to issue a penalty under s.17 Stamp Act 1891.

You will now wish that you had done so, for I discovered in September 2008 that the Comptroller had in fact hidden the unstamped document so as not to enter it on the Register.

This is not a s.17 matter - it is fraud. HMRC cannot deal with such matters itself, particularly when it has been complicit therein.

By written instruction to do so, the Register was falsified by the Comptroller's Assignments Officer at 14:58 pm on 20-09-04 so as to show that no document was received. There is documentary proof that a mutilated unstamped document was sent for registration as evidence of an assignment because the falsely-named applicant could not procure a confirmatory signature from the IPR owner on the Patent Office Forms. Two good reasons - the owner would not confirm that the IPR had been assigned and that Stamp Duty had been paid because, quite clearly, there had been no assignment, and Stamp Duty had not been paid on the mutilated document.

I have identified a further 338 registrations (in a four month period) where documents have been absent from the Register. Unless the Comptroller has all necessary valid signatures on the Forms 21/77, he has breached his statutory duties. You can take it for granted that in very many cases he does not have the signatures, so lax has he been in respect of the registration process.

The unlawful instructions to Patent office staff which you have had in your possession for over five months should be in the hands of the Police, but HMRC has instead been complicit and has pretended that it has jurisdiction to deal with the Comptroller's offence under s.17 Stamp Act 1891.



You do not have jurisdiction to fine the Comptroller in respect of his registration of the falsely-named applicant Tonewear Ltd as owner of the patent GB2267412 on 20-09-04.

Firstly, it was a fraudulent registration. The Comptroller hid the unstamped document and overrode the default wording on the Register to remove the words "and documents" from the standard entry "Form 21/77 and documents filed on ....." so as not to draw attention to the document. The Comptroller could therefore argue that he did not register the unstamped document.

Secondly, the Comptroller stated on the Register that an assignment had taken place. However, there was no assignment and the mutilated unstamped document, which my regional Police Force stated is a forgery, was not an assignment. The Comptroller has therefore disassociated the document from the Registration - which is what HMRC wanted in the event that the Comptroller was to receive unstamped evidence of transactions effected on or after 28-03-00.

Thirdly, the Patents Form 21/77 was not signed by any authorised person and so did not meet the requirements for evidence of assignment or the payment of Stamp Duty. However, the Comptroller has pretended that the Form 21/77 was evidence of assignment (when clearly it was not) and in order to cover up the defective signature as best he could, he deleted a key sentence from the standard letter which confirms registration. There are over 100,000 of these letters on file at the Patent Office. Complaints levelled at the Comptroller prior to 28-03-00 brought the response that those letters were standard and were never altered; however, after 28-03-00, the Comptroller started interfering with the Register entries and documents and started amending the letter "to suit the circumstances". i.e. whenever the Comptroller falsified the Register to remove an unstamped document, he would mutilate the standard letter so as not to draw attention to the lack of a signature. You should bear in mind that documents are often sent because the Forms are not signed by the owner of the IPR; therefore, by excluding a document, the Comptroller is knowingly misrepresenting the effect of what is most often a signature of a mere address for service (a patent agent with no authorisation to sign declarations on behalf of any party to the claimed transaction).

HMRC wasted my time and that of DTE Group over the meeting on 16-02-09. It wasted the time in the run up to the meeting and the two weeks after the meeting.

HMRC is now trying to get me to follow a complaints procedure in which HMRC actually has no jurisdiction.

Even if my complaint was of a nature that you could deal with, I have already had your final word and so would be moving on to an adjudicator and thereafter to the High Court.

But my complaint is that HMRC, like the Comptroller, knew from the moment that I complained that this could lead to the exposure of criminal offences and complicit behaviour.

The Comptroller knew this on 23-09-04 and HMRC knew this as soon as Mr. Hanratty of the Edinburgh Stamp Office referred matters to the Policy team in August 2007.

I refer you to Mr. John's letter of 02-03-09 and ask you to consider whether I would make a complaint about documents which transferred rights and which may be chargeable with Stamp Duty.

It is quite obvious that I would not. There is one document, it did not transfer the registered rights and there is no "may be chargeable with Stamp Duty" about it.

DTE Group has agreed to start over if you are willing to drop this deceitful approach to my claim and send a team of decision-makers to make a financial settlement. DTE Group's account continues to accumulate on a CFA basis.

My complaint against HMRC is fully supported by evidence. I do not need an investigation, I need a hearing.

I am therefore going to bring an action in the High Court and ask the Judge to join you, just as the last judge joined the sham Conversor Products Ltd.

I have also spoken with a journalist who has a very special and relevant experience.

This matter clearly needs media support to get the ball rolling and I have written and sent my piece.

You do not have jurisdiction to deal with my complaint, as every aspect of my complaint results from HMRC being complicit in the Comptroller's offences, corrupt in its dealings with my requests and complaints, and conspiratorial in its recent dealings with the Comptroller.

You therefore have only two options, agree to make a financial settlement or oppose me in the High Court.

You have no procedure which I can follow to procure settlement - the IPCC will investigate matters but will not do anything for me. The High Court is therefore the only forum available to me if you are not willing to admit to what you have done.

Whilst you ponder on this email for a day or two I shall progress matters with the journalist.

I am sure that the general public will want to know why they could not get away with registering their house purchases in the same way. Few house-buyers ever need to present their documents in court, and so would not be "found out" either.

I should tell you that the Law Society, the Bar Council and the Chancellor of the High Court are all aware of what has been going on and you can thank me for the manner in which Barristers and Solicitors are soon to be acting in Court when in possession of unstamped documents - keeping the mouths shut will not be the order of the day anymore.

HMRC has been negligent in not ensuring that Solicitors', Barristers' and Patent Agents' Codes of Conduct and/or the guides thereto make it specifically clear that all must raise a Stamp point and tell a referee, court or arbitrator that Stamp Duty has not been paid – even if the document is in their clients' evidence bundle. I am now doing this in your stead to prove that it is possible, and to prove that it was HMRC who allowed Stamp Duty to become such an easily evable tax in the intellectual property system.

**Under the Freedom of Information Act and under the Data Protection Act I require you to send me the entire file relating to my case. This includes your internal communications explaining how you have been dealing with my case and your dealings with the Patent Office in respect of my case, such as Mr. Kreiling's notes of his conversation/s.**

Rest assured that if you withhold any documents or alter or delete documents, as the Comptroller is proved to have done, action will be taken under s.77 FoIA.

This really is the end of the line. You have had 19 months in which to take the proper action and have failed to do so. HMRC has perverted the course of justice and it is time to pay the price for doing so.

You know precisely what you have done. You have allowed the intellectual property system to fall into disarray since 28-03-00 and it has led to me being unable to recover £500,000.

The Comptroller would not have habitually falsified the Register if he didn't have HMRC on side. And he has acted against me ever since I complained of the lack of evidence of assignment on 24-09-04.

Clearly, the reason the mutilated document was hidden and excluded from the Register was that it was a full agreement and was potentially liable to Stamp Duty; As such, it fell into the category of documents to be excluded by staff.

As HMRC knew that no one was paying Stamp Duty on any mixed property transactions effected on or after 28-03-00, in spite of it being due, HMRC knew that cases such as mine would arise - and when one did, HMRC acted against the victim and conspired with the Comptroller to pervert the course of justice.

If you are to oppose the matter going before the High Court, you must first explain to me why HMRC itself has the right to act as referee in respect of such a clearly evidenced claim for damages arising from its corrupt and conspiratorial acts.

Certainly Mr. John wants me to submit to some indistinct procedure of decisions and appeals, and he and Mrs. Ali are averse to putting things in writing, ignoring my request for full details of the compensation scheme.

I see that Mr. John has tried to put words into my mouth in order to present my claim in such a way that HMRC can argue that it can deal with the first part through some drawn out chain of decisions and appeals. Clearly, it cannot deal with the second part. However, in the true representation of my claim, corruption and conspiracy runs through all of it, such that HMRC does not have any decisive role whatsoever.

I suggest that if you wish to avoid litigation in the High Court and make use of DTE Group's assistance in a bone fide manner, you bring a team who can settle this matter.

I am not going to waste any more time on the bogus process organised by Mr. John. He can feel as insulted as he likes; nothing compares to his adding insult to injury by having HMRC's Mr. Kreiling question the Patent Office in an attempt to undermine me in preparation for the meeting on 16-09-02.

Yours sincerely,                      Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 09 March 2009 18:15  
**Subject:** Re: Letter to Mr Hall

Dear Mr. De Brunner,

They say "kick one and the other one limps".

Now that I have terminated the bogus attempt by HMRC to deal with my complaints and claim to my prejudice, the Comptroller has just now broken his very long silence and wants to make out that he will comply with long overdue FoIA2000 requests. He has even copied in DIUS.

I naively thought that you wanted to collect the unpaid Stamp Duty and I had asked for information to help me guide you to it.

I don't need the information to sue him and HMRC, I have all the evidence I need.

As you have been communicating with the Comptroller for reasons other than those I had expected, I must take you both on as one.

I have contacted your data protection officer and made her aware of my request for a copy of the entire file relating to me, my unstamped document, my efforts to get HMRC to bring this matter to a just end and your efforts to ensure that you don't.

If you wish to consider mediation before I issue proceedings to sue for damages, please let me know.

You and the Comptroller know how the blame for my loss and injury divides between you, so I suggest you continue your conversations, but this time focus on settling the matter rather than on trying to undermine me, the witness and victim.

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You know what you have done. You know what the Comptroller has done. And you know what you should have done when you saw the evidence of fraud and falsification.

You simply need to decide whether you will settle or oppose me further.

Until I hear from you to the contrary, I shall take it that you still plan to oppose me and delay the necessary outcome for as long as possible.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <gail.taylor@hmrc.gsi.gov.uk>  
**Sent:** 09 March 2009 20:30  
**Subject:** data protection act

Dear Mrs. Taylor,

I have asked Mr. De Brunner (Business Director, Excise, Stamps and Money Business) to send me the entire file relating to my Stamp Duty case.

My address is Noyna Lodge, Manor Road, Colne, Lancashire, BB8 7AS. (other personal information will be provided in separate emails).

I want to see precisely how my request for Adjudication of an agreement under s.12 Stamp Act 1891 was administered - I wish to see every email, memo and letter between those involved in the sham adjudication, and I want to see every communication between Mrs. Ali, the HMRC Solicitor and any other officer, including Mr. Hanratty of the Edinburgh Stamp Office.

During the five month sham process I received sham updates from Mr. Hanratty. I wish to see the updates he received from Mrs. Ali and any other person at HMRC.

After receipt of the sham Formal Notice of Decision on Adjudication on 05-02-08 I then requested that HMRC fine the Comptroller of the Patent Office under s.17 Stamp Act 1891.

I wish to see precisely how that request was administered and therefore wish to see all communications between Mrs. Ali, the HMRC Solicitor, Mr. Hanratty and any other officers/deputy directors/directors.

I received sham updates.

I then sent evidence of the Comptroller's falsification of the Register to HMRC, and provided evidence that he had been instructing staff to hide documents which could be chargeable with Stamp Duty.

I wish to see precisely how that request was administered between September 2008 and the present day and therefore wish to see all communications between Mrs. Ali, the HMRC Solicitor, Mr. Hanratty and any other officers/deputy directors/directors.

I then complained about the handling of my requests and eventually a meeting was suggested by HMRC.

I asked for an agenda, but Mrs. Ali would not provide one.

Please procure for me the agenda which HMRC prepared for its own attendees but would not let me see. I wish to see all communications between the attendees, Mr. Nick John, Mrs. Ali and Mr. Kreiling in the month prior to the meeting and in the month after the meeting of 16-02-09.

Please procure for me the notes taken by Mr. Kreiling in his conversation/s with the Patent Office in the weeks running up to the aforementioned meeting. He sought information about me and tried to use some of that information against me at the meeting on 16-02-09. However, I am an innocent victim and witness to others' offences, so Mr. Kreiling could not undermine me, however hard he might try.

Please provide this information under the Data Protection Act and/or the Freedom of Information Act.

I shall send other personal details by separate emails.

Yours sincerely,

Andrew Hall.

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26/11/2009



**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Cc:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 16 March 2009 08:54  
**Subject:** Re: Comptroller's response, FoIA 2000

Dear Mrs. Ali,

For over a year you have been claiming to be deciding whether or not to fine the Comptroller under s.17 Stamp Act 1891.

The Comptroller tells me that as at 10-03-09 you had not issued any penalties.

He has also disclosed (under FoIA 2000) some letters to and from the Inland Revenue going back to 1998 with regard to Stamp Duty.

I have made a similar request to HMRC. If you make any attempt to discover which documents he has sent to me, it will constitute a further act of conspiracy.

Given the quality of the documentary evidence of fraud, you have no business talking to the Comptroller - this is a matter for the Police.

The Information Commissioner is now on the case:

The files of 15-06-05 and 01-08-07 Desk Notes which were sent to me in September and October 2008 (but which the Comptroller acknowledged in December 2007 had been sought by me under FoIA 2000) were created in September 2008 and, as you will have noticed, have been altered such that the last 20 or so pages of each document are out of alignment (because the text has been altered since I made my requests for these Desk Notes). The Information Commissioner's Investigator came to see me on Friday and is discussing the matter with Counsel this morning.

Although the Comptroller admits that the Designs Form DF12A and Trade Marks Form TM16 were insufficient evidence of assignment and therefore required documentary evidence to be registered (simply lied about the validity of the Patent registration), it is not possible for you to fine the Comptroller under s.17 for registering a fictitious assignment whilst either accepting, or hiding, an unstamped document which is not an assignment.

I therefore require you to tell me what you are doing about the Comptroller's unlawful acts, given that you do not have jurisdiction to deal with them.

You stated that you would tell me when your investigation was completed, but as the evidence clearly shows that the Comptroller has been telling staff to hide documents which are chargeable or potentially chargeable with Stamp Duty in order to register assignments, you should be calling upon the Police to investigate both my case and the instances where assignments have actually taken place and have been registered without Stamp Duty having been paid (because the Comptroller has hidden, or ignored the existence of, an unstamped assignment).

I have gone back to the Police to reopen their inquiry into falsification of the Register now that it has been established that the Comptroller lied to them in order to give the impression that no offences had been committed.

You must stand on one side or the other, and I am entitled to know whether you are going to continue to cover up for the Comptroller or whether you will tell the truth and let the appropriate authorities and courts deal with the civil and criminal issues, as opposed to pretending, ad infinitum, to be making decisions and pretending that my complaints against HMRC can be administered under your own complaints procedure and compensation scheme.

Given that you have been deceiving me, and given that the matters I have raised with you are not closed and require action to be taken in the courts, please now tell me whether HMRC claims or accepts that it has done all it can to address and resolve the matters or that it has done all it can *towards* addressing and resolving the

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matters, and if not, please tell me what you claim you have yet to do before the Police and the civil courts can take over.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Cc:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 18 March 2009 12:55  
**Subject:** Re: Bogus Review

Dear Mr. John,

I have just received your letter dated 13-03-09 which had a first class stamp on it.

It appears to have been posted on 16-03-09.

You clearly do not want to accept the facts of the matter.

I have not asked for a review and I fail to see what a letter in 15 days time has got to do with the serious nature of my claims.

Last December, Mr. De Brunner went through what you claim you are now doing at a much lower level.

HMRC ought to have been a witness in proceedings against the Comptroller, but instead of reporting offences and putting things right, you have sought to undermine me by discussing me and my affairs with the Patent Office.

Your efforts to re-phrase my complaints are wasted and corrupt.

You had my detailed complaints and you had and have an opportunity to settle the matter with me or face litigation.

You claimed on the telephone that you must be allowed to investigate my complaint and put me through and review, adjudication and appeal process before I can sue HMRC.

This was wholly contradictory of what you said and repeated at the meeting on 16-02-09.

You are trying to trick me into letting you deal with a sanitised strand of my complaint in isolation, in the hopes that once you have run me through the hoops and I sue in respect of my full complaint, you will claim that you have yet deal with the excluded matters.

I have made it absolutely clear that HMRC lied to me for 5 months, during which I was told that you were conducting an adjudication under s.12, and then deceived me with the bogus Formal Notice.

HMRC went on to deceive me for a further 8 months over the matter of s.17 and then for a further five months (and counting) with respect to s.17.

As I say, instead of being a witness in forthcoming proceedings, HMRC has assisted the Comptroller and has sought his assistance to stop me.

These matters are wholly corrupt and you have no statutory right to prevent me from putting these matters directly before the Courts, in their full context.

Breaches of statutory duty, and damages arising therefrom are determined by the Courts, not by you.

Your compensation scheme is ex gratia and the complaints procedure to that end cannot deal with such matters of corruption.

The "single most important thing you can do" is accept that the Comptroller has committed offences, fully evidenced, which are beyond your jurisdiction, and that you have been prejudicing me in order to prevent action being taken against the Comptroller and in order to prevent HMRC's incompetent and negligent

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administration of Stamp Duty in relation to the IP and legal System being exposed.

HMRC has seen the repeated attempts made by the Comptroller over the years to undermine Stamp Duty and has made no effort to ensure that Solicitors, Barristers and the Courts assist in compliance with s.14.

All HMRC had to do was correlate the Stamp Act with Codes of Conduct, IP Acts and IP Rules and thereby make it clear that a robust system was in place to catch and expose tax evaders.

Your claims that the tax is unenforceable are poor excuse. No Registrar, Barrister, Solicitor, Referee or Court would step out of line if all knew that HMRC had made all parties aware of what was required of them.

Paying Stamp Duty is no different from buying a ticket to an event. If you don't pay, you can't attend.

It was HMRC's role to identify those who could assist with collection of the tax and, quite clearly, HMRC more recently sought the easy life of letting those who offered to pay, pay, and those who would not pay, do as they please.

I will soon establish what efforts HMRC made to investigate the nose-dive in referrals of unstamped documents post 28-03-00 from the Patent Office. Clearly, from communications of the day, HMRC was still expecting documents effecting mixed-property transfers to be sent for Stamping - but none of the 27,000 registered transactions which were effected on or after 28-03-00 were referred.

The damage HMRC has caused by letting the Comptroller do as he pleased is extensive and your complaints procedure is not the appropriate forum to deal with the matter.

The Court will decide which matters and which parties should be joined or excluded from my action, and I can assure you that the documentary evidence will not result in the Court declaring that HMRC should deal with the aspect you claim is yours to deal with.

You simply wish to prevent me from getting to the just end of the matter.

It's generally known as perversion of the course of justice.

If you feel strongly about it, you will have an opportunity to explain to the Court why an action should not be brought against HMRC until you have had the opportunity to cherry-pick an issue, sanitise it in order to squeeze it through your own procedures, and run me through the full review, adjudication and appeals process.

Contrary to your letter of 13-03-09, all aspects of my complaint involve third parties and my complaint is to be dealt with as a whole and in its full context.

You refuse to do this - because you know that you do not have jurisdiction to deal with the matter.

Your choices are therefore to deceive me into letting you play with just one isolated, sanitised aspect through some undefined complaints procedure, oppose me in the Courts, or to settle the matter.

Of course HMRC should be speaking out against the Comptroller in the Courts, as his actions are (as one QC put it) indefensible, but you clearly have different plans.

**I therefore require you to stop ignoring what I have been writing all along and get it into your head that I have not asked you to embark on the procedure you are hell-bent on applying.**

I have no knowledge of where your 15 day timescale comes into it, or what further pointless and inaccurate statement you have in mind to make.

What I do know is that whenever you tell me to expect a response, it bears no resemblance to that which I was led to expect.

Your final paragraph is utterly ridiculous.

My complaint is that you have damaged me as a consequence of covering your own and the Comptroller's

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backs. You appear to be saying that I have no say in the matter and no right to know whether you are doing anything about it.

I suggest that you stop wasting tax-payers' money on a bogus review which was never sought and accept that you are not able to deal with my complaint internally because the allegations of corruption in all aspects of my complaint.

HMRC has already "reviewed" the bogus adjudication at the highest level and lied about what happened, so you have long-since known precisely where you stand. For this reason you contacted the Patent Office to undermine me in preparation for a meeting for which you refused to set an agenda.

Please confirm receipt of this letter and face the facts that you have long-since looked into the handling of the bogus adjudication and stalling process and therefore have no need to go to a lower level to do it all again.

I have made it clear to you that your claim that you merely failed to tell me that you had issued an assessment is a bogus claim and was therefore presented with a bogus apology. HMRC knew full well that it was deceiving me for five months into thinking that I was going to receive a Formal Notice of Decision on Adjudication. HMRC knew full well that the Solicitor was not looking into the matter of fining the Comptroller and yet HMRC repeatedly reported to me that he/she was doing so.

The Courts are the proper place to deal with this matter.

Yours sincerely,

Andrew Hall.

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**By email**

**Email** keith.brown@hmrc.gsi.gov.uk

**Date** 24 March 2009  
**Our ref** FOI/1247/2009  
**Your ref**

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

Dear Mr Hall

**Request under the Freedom of Information Act 2000**

Your email of 25 February 2009 at 18:22 to my colleagues Yasmin Ali and Nick John included a request under the Freedom of Information Act 2000 (FOIA) in the following terms.

*The Chancellor is not a Stamp Taxes customer and nor is the Bar Council or the Law Society/SRA, so, under the FOIA 2000, please send me copies of all correspondence in respect of any and all efforts HMRC Stamp Taxes has made in the last ten years to encourage registrars, courts, barristers and solicitors to declare the existence of unstamped documents.*

I am writing to advise you that, following a search of our paper and electronic records, I have established that HMRC does not hold the information you requested.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

Director: Mike Norgrove



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If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

**Keith Brown**  
**Policy Adviser**



Stamp Taxes Policy  
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100 Parliament Street  
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SW1A 2BQ

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### By email

**Email** keith.brown@hmrc.gsi.gov.uk

**Date** 24 March 2009  
**Our ref** FOI/1297/2009  
**Your ref**

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

Dear Mr Hall

### Request under the Freedom of Information Act 2000

Your email of 12 March at 14.15, addressed to HMRC Stamp Taxes and the Comptroller-General of Patents Trade Marks and Designs, included a request to HMRC under the Freedom of Information Act 2000 (FOIA) in the following terms.

*Please send me a copy of the entire file relating to HMRC's dealings with the Comptroller (UK IPO) in matters of Stamp Duty practice and policy going back from the present date to 01-01-1999.*

*I require copies of all faxes, letters, emails, minutes of meeting, reports, statements and agreements.*

*In addition the above request, I also require HMRC to send me a copy of the document by which the Comptroller was able to claim to Jacob J in 1997 that he would not be fined under s.17 Stamp Act 1891 if he acted in good faith when registering transactions. In addition to that document, I also require copies of all faxes, letters, emails, minutes of meeting, statements and agreements relating to the agreement not to fine the Comptroller.*

HMRC neither confirms nor denies it holds the information requested, for the reasons set out in the attached appendix which, taken together with this letter, is also the notice required by section 17 of the FOIA.

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

Director: Mike Norgrove



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If you can provide a written authority from the Comptroller-General, allowing HMRC to provide information to you, we will consider dealing with your request on a discretionary basis outside the terms of the FOIA. Again, this is described in the appendix attached.

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

**Keith Brown**  
**Policy Adviser**

## Appendix

### The FOIA Exemption

Section 1(1) of the FOIA provides two rights to those who make requests for information. These are:

- (a) the right to be informed in writing by the public authority whether or not it holds the information sought in the request (the duty to confirm or deny); and
- (b) if so, the right to have that information communicated.

These rights may be subject to exemptions.

In respect of your request I am unable to confirm whether or not HMRC holds information falling within the description of your request. I rely on the exemption contained in section 44(2) of the FOIA in reaching this decision.

Section 44(1)(a) exempts information from disclosure if its disclosure is prohibited by any other enactment or rule of law. Section 18(1) of the Commissioners for Revenue and Customs Act 2005 (CRCA) provides that Revenue and Customs Officials may not disclose information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs. The information you are seeking, if held, would be held in connection with our function of care and management of stamp duties.

Section 23(1) of the CRCA further provides that information relating to a person, the disclosure of which is prohibited by section 18(1), is exempt information for the purposes of section 44(1)(a) of the FOIA if its disclosure would specify the identity of the person to whom the information relates, or would enable the identity to be deduced. Person includes both natural and legal persons such as companies (see para 110 of the explanatory notes to the CRCA). In this case the Comptroller General of Patents, Designs and Trade Marks is identified and so the exemption applies.

Section 44(2) of the FOIA provides that the duty to confirm or deny that the information is held does not apply if the confirmation or denial itself would fall within any of the provisions of section 44(1). If we told you whether or not we held the information we would be telling you something about the affairs of the named companies. This would fall within section 44(1)(a) and hence section 44(2) exempts HMRC from the duty to confirm or deny.

Section 23 CRCA makes no mention of the section 18(2) & (3) conditions which I refer to below and so the only questions to be considered to engage the section 44 FOIA exemption are 'Is the information held by us for one of our functions?' and 'Does it relate to an identifiable person?' If the answer to both the questions is 'yes' the information is exempt from the right to information under FOIA. And that applies no matter whether the applicant is a third party, the taxpayer himself or someone acting with the taxpayer's permission.

The clear intention of Parliament was to remove information we hold about our customers from the right of access under FOIA as is shown by the statement made by the then Paymaster General, Dawn Primarolo, on the introduction of section 23 CRCA, which followed concerns expressed during the passage of the bill through Parliament, that our information about our customers might be discloseable under FOIA. She said:-

*"Taxpayer confidentiality remains of paramount importance in the new department. As I have said, for that reason, the Bill ensures that information connected with a taxpayer is not discloseable under the Freedom of Information Act. That was always the intention, but the new clause puts that beyond doubt—that information will not be discloseable under that Act. However, much of the information that Her Majesty's Revenue and Customs will hold is not taxpayer confidential—for example, information about the department's internal processes.*

*The new clause clarifies that such information will be subject to the Freedom of Information Act. Therefore, if a person requests information that is not taxpayer confidential, that request will be considered under the Act."*

If Parliament had intended that section 23 CRCA took account of the section 18(2) and 18(3) exceptions it would have said so.

Section 44 is an absolute exemption and therefore does not require a consideration of the public interest.

Section 18(1) CRCA says that HMRC may not disclose information it holds in connection with its functions. Sections 18(2) and (3) CRCA set out circumstances where the section 18(1) duty is set aside and that includes where the disclosure is made with consent of the person whom the information relates. However if the conditions set out in 23(1) are satisfied, as discussed above, none of the exceptions in section 18(2) may be relied upon for the purpose of disclosure under the Freedom of Information Act 2000. The absolute prohibition against disclosure contained in section 18(1) is the only relevant provision.

However HMRC may, on a discretionary basis and outside the terms of the FOIA, disclose information where we receive the necessary consent of the customer because of the exception to the duty of confidentiality contained in s. 18(2) of the CRCA. But in this case we will only consider such a disclosure to:-

- a) The Comptroller-General himself where the request is made by an appropriate officer or
- b) To a person who has provided HMRC with the Comptroller-General's specific authority permitting us to disclose our information to them.

Subject to a request being made by persons falling within (a) or (b) above, we consider the exercise of our discretion on a case by case basis.

As in your case there is no proof of consent we have not been able to consider the disclosure on a discretionary basis of any information that we may hold. If you write to us with such consent then we will do so.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Brown, Keith D (ESM Stamp Taxes)" <keith.brown@hmrc.gsi.gov.uk>; "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Cc:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 24 March 2009 22:29  
**Subject:** Re: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr. Brown,

**Requests under the Freedom of Information Act 2000 - breach, s.77 FoIA.**

**FOI/1297/2009 FOI/1247/2009**

**PLEASE FORWARD THIS EMAIL TO THE FoI OFFICER**

I have received two letters from you by email dated 24-03-09, but not the appendix you mention.

I don't think you want to appreciate the purpose of the FoIA.

I am entitled to see how HMRC established Stamp Duty policy and practice with respect to the Intellectual Property System and to the legal system which applies when things go wrong.

Having, like you, denied their existence, the Comptroller has recently sent me letters to and from HMRC under FoIA.

Other than to be as obstructive as possible, I fail to see why you think you are exempt from the requirement to disclose documents relating to your activities.

You have not explained why you think (pretend) you are entitled to keep secret the letters from HMRC telling the Comptroller to refer Stamp Duty matters to HMRC and the letters from the Comptroller to HMRC telling HMRC that the Comptroller was going to do the opposite of that required of him by law.

In your second emailed letter of 24-03-09 you claim that no effort has been made by HMRC in the last ten years to encourage registrars and the legal profession to reject and report unstamped documents.

This is not true.

I already have certain letters to that effect.

Furthermore, you have the 1999 Stamp Duty booklet which refers to HMRC's request of the Comptroller not to rely on declarations but rather that he should inspect documents.

For an organisation charged with the duty of managing the collection of Stamp Duty you must have records of all the efforts made to ensure that the law is upheld.

What you refuse to release under the FoIA will be sought by Disclosure Order in proceedings arising from HMRC's complicit relationship with the Comptroller since 28-03-00 whereby 27,000 registrations have been made without ensuring that Stamp Duty has been paid.

Not only are you withholding documents (which clearly exist), you and your colleagues are in breach of s.77 FoIA by claiming that they do not exist.

The Information Commissioner's Investigator and Counsel are already involved in a s.77 matter with respect to the Comptroller's instructions to staff to hide unstamped documents, so you will suffer the same fate if you do not disclose the documents forthwith.

I have made quite reasonable requests for information to which I am entitled.

However, in my experience you obstruct all requests under the FoIA as a matter of course.

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I shall raise the matter with the Information Commissioner, as I consider your obstruction to be a habitual abuse of process.

I require you to pass these matters to the FoI Officer for review by an independent senior officer and I refer all concerned to s.77 FoIA 2000.

Notwithstanding, I shall report the matter directly to the Information Commissioner as I have evidence to prove your responses to be in breach of s.77 FoIA 2000.

You state that you will only release documents to me with the consent of the Comptroller and on condition that disclosure is not made under FoIA.

**I require you to explain, by return, why the Comptroller's consent is required for you to release to me documents sent to him by HMRC in 1998, 1999 and 2000.**

**I require you to explain why you hold such letters to be exempt from disclosure under the FoIA.**

Bear in mind that you are all public servants and that the Comptroller is not a customer of HMRC Stamp Taxes.

### **Summary**

In summary, you claim, in order to avoid disclosure, that documents (already in my possession) do not exist; that documents are exempt from disclosure under FoIA; that HMRC has made no effort whatsoever in the past ten years to encourage registrars and the legal profession to abide by the law as set out in the Stamp Act 1891.

Not that I will get a bona fide review, I nevertheless request one.

I shall file my complaint with the Information Commissioner under s.77, so blatant is your obstruction.

As a member of the "policy team" it should surely strike you as odd that in ten years of policy-making, you have not disseminated any of that policy to registrars, courts or the legal profession upon which HM Treasury wholly relies for notice of unstamped documents and the payment of Stamp Duty.

The letters I now hold (and which you deny exist, and are withholding) say different.

You and your colleagues will soon have the opportunity to demonstrate to the Court that you had a policy operating with respect to transactions effected between 28-03-00 and 30-11-03 and the 27,000 documents which entered the Patent Office in respect thereof - none of which were referred to HMRC.

Your colleagues have all seen the Comptroller's policy - Mrs. Ali, Mr. John, Mr. De Brunner and Mr. Kreiling have it from the horse's mouth in the form of a Notice published on 24-03-00 and again on 19-04-00 in the Comptroller's Journals. HMRC commented on the draft, and I have that document too (which you claim does not exist).

Maybe your team can start thinking up an explanation for the Court as to why HMRC received so many referrals from the Comptroller in 1999 (in respect of which declarations had been falsely signed regarding the payment of Stamp Duty) that it warranted publication of a six-page booklet aimed at applicants for registration of transactions, and yet not a single referral was made in respect of transactions effected on or after 28-03-00.

Furthermore, I have a document stating that the Comptroller's 24-03-00 Notice was drawn up with HMRC's approval and that it took into account HMRC's and the Comptroller's Solicitors' comments.

**I therefore suggest that you have a good think about what you have written today and put things right before your breach lands you in the same boat as the Comptroller.**

You, personally, have obstructed all of my FoI requests to date and yet you are a member of the Policy Team, not the FoI Officer.

**In response to your invitation to query your letters, please explain why it is you and not the FoI Officer who has been dealing with (obstructing) my requests under the FoIA.**

Please be sure to take this as a warning in the event that you plan to hijack the data privacy matters which

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came to light as a result of Mr. Kreiling's mal fide preparations for the meeting of 16-02-09.

I am a witness to the falsification of the Register - a criminal offence carrying up to a two-year custodial sentence - and to the hiding of unstamped documents and blatant breaches of s14(1) and 14(4) in proceedings, and all you can do at HMRC is look for ways to pervert the course of justice.

Please remind Mrs. Ali and Mr. De Brunner of their promises to tell me when their sham year-long "investigation" with respect to fining the Comptroller is over.

Please also remind them, and Mr. John, that such criminal matters fall outside s.17 and HMRC's jurisdiction, and for those reasons - and Mr. John's admission that he cannot comment on my complaint (unless he misrepresents it and ignores the corruption) I am entitled to bring a civil action for damages and file evidence with the IPCC in respect of the corrupt conduct.

Mr. John is wasting tax-payers' money and HMRC's time investigating a wholly misrepresented complaint and claiming to me that he will report back in 15 days. He had his chance to avoid litigation and chose to prepare for it by instructing Mr. Kreiling to seek out information from the Comptroller in the hopes of undermining me.

You are clearly aware of what has been going on, and this prejudices your handling of my requests for information under the FoIA 2000.

I refer you all to s.77 FoIA 2000 and, once again, to your files containing all communications with the Comptroller.

In one of those letters, HMRC brags of 300 years experience and precedent (you know the one I refer to). This suggests that you have a filing system going back a bit further than ten years, so I suggest, just like the Comptroller had to do second time around, you hand over the documents rather than breach s.77 twice in respect of the same documents.

As things currently stand, HMRC made no objection to the Comptroller declaring in his Notice of 24-03-00 that he would register transactions effected by chargeable unstamped documents so long as they were executed on or after 28-03-00.

If HMRC intends to claim that it did not approve such wholesale breach of the Stamp Act 1891, it will need to disclose a letter dated after 22-03-00 to counter the earlier letters.

The Comptroller also has to consider whether he can sustain his Senior Legal Advisor's circulated written claim of 23-03-00 that the Notice took HMRC's and his Solicitors' comments into consideration.

Your colleagues conduct over the past 19 months clearly shows that HMRC had turned a blind eye to registrations in breach of s.14 Stamp Act 1891 and this led to mass falsification of the Registers.

Letters in your files do not clear HMRC of the claims of corruption, so you have denied their existence in both electronic and paper form.

Some denial - you have them in both forms; and my request stands.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Brown, Keith D (ESM Stamp Taxes)" <keith.brown@hmrc.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Cc:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "Ali, Yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 26 March 2009 16:54  
**Subject:** RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Mr Hall - thank you for your email of 24th March @22:30, in response to my letters of that date.

You say that you have not received the appendix referred to in the reply under reference FOI 1297/2009. This constitutes pages 3 and 4 of the letter and is not a separate document.

We do not accept the various allegations made in your email. I have however treated your email as a request for a formal review of our responses to your requests and have passed this correspondence to HMRC's central FOI team, who will acknowledge receipt separately to you.

Keith Brown  
 HMRC Excise, Stamps and Money Businesses  
 (Stamp Taxes Policy)  
 100 Parliament Street  
 London SW1A 2BQ.

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From: Andrew Hall [mailto:andrew.hall2@btconnect.com]  
 Sent: 24 March 2009 22:30  
 To: Brown, Keith D (ESM Stamp Taxes); de Brunner, Mark (ESM)  
 Cc: John, Nick (ESM Stamp Taxes); Ali, Yasmin (ESM Stamp Taxes )  
 Subject: Re: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.  
 Importance: High

Dear Mr. Brown,

Requests under the Freedom of Information Act 2000 - breach, s.77 FoIA.

FOI/1297/2009 FOI/1247/2009

PLEASE FORWARD THIS EMAIL TO THE FoI OFFICER

I have received two letters from you by email dated 24-03-09, but not the appendix you mention.

I don't think you want to appreciate the purpose of the FoIA.

I am entitled to see how HMRC established Stamp Duty policy and practice with respect to the Intellectual Property System and to the legal system which applies when things go wrong.

Having, like you, denied their existence, the Comptroller has recently sent me letters to and from HMRC under FoIA.

Other than to be as obstructive as possible, I fail to see why you think you are exempt from the requirement to disclose documents relating to your activities.

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Brown, Keith D (ESM Stamp Taxes)" <keith.brown@hmrc.gsi.gov.uk>; "Yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>  
**Cc:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 26 March 2009 22:56  
**Subject:** Re: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr. Brown,

FOI/1297/2009 FOI/1247/2009

PLEASE FORWARD THIS EMAIL TO THE FoI OFFICER

Thank you for your email.

The reason HMRC is destined for the Courts is that it has set out to deceive and undermine me in my just efforts to recover my entitlement and property. You do not want me to expose fraud at the Patent Office and a negligent, complicit and conspiratorial HMRC - but it is HMRC's and the Comptroller's conduct which has prevented me from getting a fair hearing in what is in fact a clear-cut case of falsification of the Registers and breach of contract (set out in an unstamped document).

I know of no other body which responds to information and FoI requests as you do.

I now see your appendix and note that you probably use this regularly and in response to every request which risks exposing incompetence, negligence, corruption, conspiracy and/or bullying.

It would surely save a lot of time and effort were you to simply make a statement on your website that you will not provide any information under the FoIA which relates to your function.

Clearly, your approach to the FoIA needs to be addressed by the Information Commissioner.

I refer you to your appendix and remind you that one of HMRC's letters in my possession cannot be deemed to be taking "care" of Stamp Duty - it undermines it and led directly to the Comptroller's instantly implemented disassembly of the remains of his Stamp Duty protocol. HMRC saw the immediate effect of this in the lack of referrals post 28-03-00.

I am trying to determine what kind of person starts a response to a FoI request with a statement that the existence of a document is neither admitted nor denied and then sends a second letter denying its existence. A person on the back foot, trying to cover up malfeasance springs to mind.

In contrast to your letters, I received a very helpful letter from the Chancellor of the High Court yesterday which took quite the opposite approach.

I have just received an equally helpful letter from the Law Society which, had you had the wit to raise the point I raised with the Society, you would have ensured that no one trying to use an unstamped document in a Court, or lie about one in Court, would readily procure the services of a Solicitor to that end.

Indeed, whilst others seek to be open about the way they operate, when asked to be so, you set out to seek any excuse to obstruct openness. Your appendix is indicative of your desire to avoid openness, even in areas of your business which have no justification for secrecy.

By your obstruction, you are acting to protect people who have committed criminal offences. In matters where you have no powers you must defer to those who do and be a willing witness.

Instead, you are now holding out that IPR owners have no right to know what policy you have established with the Comptroller, as a registrar and referee (a conflict of interests if ever there was one) with respect to the registration of their transactions and documents.

In 1999, HMRC published its requests of the Comptroller with respect to registration of transactions, and the Comptroller acted in direct opposition to those requests (in respect of which I have full documentary

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evidence). The public has a right to know what you did next. Your second letter claims that you did absolutely nothing.

I am not alleging that you did in fact continue to communicate with the Comptroller into 2000, I am stating for fact that you did.

The allegations which you say you do not accept are fully-documented facts (in respect of which I shall in due course issue a Notice to Admit).

By not accepting the facts, you and your colleagues show yourselves to be incapable of investigating any aspect of my complaint.

What you claimed in your letters to me is contradicted by the documents HMRC has published and by the documents HMRC has sent to and received from the Patent Office.

You tell me that there are no such documents. I say that there are. The reviewing officer must therefore not only consider whether you should be disclosing the documents, he/she should also be considering whether you are lying about the efforts made by HMRC over the past ten years to inform and encourage those in a position to stop unstamped documents being used for any purpose to do so.

As I now have those documents I think we can safely say that you are trying to cover up HMRC's initial negligence which gave the Comptroller the green light to dismantle Stamp Duty policy safe in the knowledge that HMRC was not going to stand in his way and deny him revenue of up to £6,000 per patent transferred by an unstamped document.

The Land Registry does not have a vested interest in registering transactions without payment of Stamp Duty and would never write or receive the sort of letters (between the Patent Office and HMRC) which are now in my possession.

You are fully aware that my loss arises from registrations which would never have been made by a bona fide registrar and from registrations which a bona fide referee would have struck off.

Your Manual states that public servants will accept your assessments. Clearly this is not true.

I am prejudiced because the Registers give the impression that the sham Conversor Products Ltd has a registrable legal interest in my IPR.

The unstamped document proves that it does not.

HMRC tells me that I cannot rely on that document to prove my point.

It seems to me that I too may as well oppose what you say and hold out with the fraudsters (Comptroller and Jeremy Brassington et al) that the document is not chargeable with Stamp Duty; I could then present it to the Court together with some draft orders to enforce the terms and conditions.

It matters not whether the document is chargeable - the Comptroller excluded it from the registration because it was a main agreement and *might* be chargeable with Stamp Duty. The documentary evidence is sufficient to prove his falsification of the Register. As described in the Desk Notes, the main agreement did indeed present "other technical issues" - i.e. the lack of any assignment.

The unlawful revocation of the Patent in 2008 cannot absolve the criminal offence of falsification of the Register in 2004.

Furthermore, the Comptroller cannot register change of ownership of a trade mark without first establishing that Stamp Duty has been paid (for so it was written in the Trade Marks Rules - until it was secretly deleted last October) - and there was no declaration with respect to Stamp Duty on the Form TM16.

So what exactly is your policy with regard to the Comptroller's registration of assignments when all he has is a Form TM16 (REV2) which is not duly signed and a mutilated mere agreement which is not duly Stamped? Clearly the agreement is not an assignment, so there is no evidence to meet the statutory requirement for registration. Furthermore, in breach of Rule 42(3) TM Rules, and the Stamp Act 1891 there is no assurance that Stamp Duty on any such assignment has been paid.

Bearing in mind that you should be keen to demonstrate openness where a public understanding of your policy is necessary for the proper functioning of the Stamp Duty system, I ask you now, under FoIA 2000, to

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tell me what action HMRC should take in the event that the Registrar of Trade Marks registers an assignment of a trade mark without establishing that Stamp Duty has been paid. And I ask you to tell me what action would be taken in the event that the document relied on was not only unstamped and chargeable with Stamp Duty, but was not effective as an assignment - resulting in the registration of a fictitious assignment as a result of the submission of a falsely represented document (unstamped) which is chargeable with Stamp Duty.

Clearly such registration is unlawful, and you should have long-since established a policy to deal with such offences.

I am sure that you will appreciate that by my issuing proceedings against both HMRC and the Comptroller you will not be able to hide behind your appendix.

If you are so sure that you have acted properly at all times, you should be able to save the tax-payer the expense of litigation by disclosing evidence to that end.

But, of course, you cannot.

I should point out that although certain documents referred to an impending meeting between HMRC and the Patent Office in 2000, the documents I now have in my possession show that the meeting (which, it turns out, was to be focussed on the issue of overseas customers' Stamp Duty liabilities) was called off after HMRC wrote to the Patent Office to inform Frank Miles (Senior Legal Advisor) of the abolition of Stamp Duty on documents transferring only IP.

Under the FoIA 2000 I would like you to tell me whether you kept records of documents affecting IPR which had been Stamped, and to tell me what type of information you have recorded and to tell me how many documents affecting IPR were Stamped in 1999 and how many were stamped in 2000, in 2001, in 2002 and in 2003.

Please be sure to pass this email to the reviewing officer.

Please explain, yourself, what you mean by "We do not accept the various allegations made in your email". Are you declaring that you deny what I claim? Or are you simply using the word "accept" so as to give the impression that you deny the allegations (which are clearly true) in such a way that you can later claim that you did not declare that you *denied* the allegations?

Litigation is the result of such a stance, and you can rest assured that no argument that can be struck out on short notice application will be left hanging about for trial.

Now that I have the Law Society's view on how a Solicitor should act when confronted with an unstamped document I suggest that you pull your fingers out and capitalise on the opportunity to collect Stamp Duty on all unstamped documents which enter the Court system. All you need to do is ask the Law Society to tell Solicitors that due to the Comptroller's claim that he has not checked any documents executed on or after 28-03-00 for the payment of Stamp Duty and on account of his instructions to staff since 1992 to keep main agreements away from his Registers, Solicitors should be made aware of their obligations under Rule 1 and Rule 10.01 of their Code of Conduct to report unstamped documents to the Court, or alternatively cease to act (the only alternative suggested by the Law Society).

It is very easy for you to do this - you simply ask the Comptroller whether or not he has checked documents executed on or after 28-03-00 for the payment of Stamp Duty (I have it in writing from him that he has not) and look to the Desk Notes for the instructions to hide main agreements; you then ask the Law Society to issue a notice.

You would be negligent to ignore such an opportunity to recover unpaid Stamp Duty.

I suggest that you also contact the Bar Council and the Chancellor of the High Court and ask them to remind Barristers and Judges of their duties also.

With any luck you should see £35,000 wending your way in respect of the 15-09-03 sale agreement.

I appreciate that you couldn't care less about the money, because it is Stamp Duty, but rest assured that the general public would appreciate it if you would collect it where it is due.

I note that what you claimed to the Comptroller in 1999 with respect to Stamp Duty is contradicted by you in later years.



Maybe you can tell me why the Registrar of Trade Marks should be able to refer a nil-cost action (rectification of the Register) to the High Court on grounds that he does not understand Stamp Duty.

It would certainly have helped me if you had told the Registrar (Comptroller), as you did in 1999, that he does not need to trouble himself with trying to understand "300 years of experience and precedent" when he can simply refer matters to you and rely on your decisions.

Yours sincerely,

Andrew Hall.

----- Original Message -----

From: "Brown, Keith D (ESM Stamp Taxes)" <[keith.brown@hmrc.gsi.gov.uk](mailto:keith.brown@hmrc.gsi.gov.uk)>

To: "Andrew Hall" <[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)>

Cc: "de Brunner, Mark (ESM)" <[mark.debrunner@hmrc.gsi.gov.uk](mailto:mark.debrunner@hmrc.gsi.gov.uk)>; "John, Nick (ESM Stamp Taxes)" <[nick.john@hmrc.gsi.gov.uk](mailto:nick.john@hmrc.gsi.gov.uk)>; "Ali, Yasmin (ESM Stamp Taxes)" <[yasmin.ali@hmrc.gsi.gov.uk](mailto:yasmin.ali@hmrc.gsi.gov.uk)>

Sent: Thursday, March 26, 2009 4:54 PM

Subject: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Mr Hall - thank you for your email of 24th March @22:30, in response to my letters of that date.

You say that you have not received the appendix referred to in the reply under reference FOI 1297/2009. This constitutes pages 3 and 4 of the letter and is not a separate document.

We do not accept the various allegations made in your email. I have however treated your email as a request for a formal review of our responses to your requests and have passed this correspondence to HMRC's central FOI team, who will acknowledge receipt separately to you.

Keith Brown  
HMRC Excise, Stamps and Money Businesses  
(Stamp Taxes Policy)  
100 Parliament Street  
London SW1A 2BQ.

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From: Andrew Hall [<mailto:andrew.hall2@btconnect.com>]

Sent: 24 March 2009 22:30

To: Brown, Keith D (ESM Stamp Taxes); de Brunner, Mark (ESM)

Cc: John, Nick (ESM Stamp Taxes); Ali, Yasmin (ESM Stamp Taxes)

Subject: Re: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Importance: High

~~Dear Mr. Brown,~~

~~Requests under the Freedom of Information Act 2000 - breach, s.77 FoIA.~~

~~FOI/1297/2009 FOI/1247/2009~~

~~PLEASE FORWARD THIS EMAIL TO THE FOI OFFICER~~

~~I have received two letters from you by email dated 24-03-09, but not the appendix you mention.~~

~~I don't think you want to appreciate the purpose of the FoIA.~~

~~I am entitled to see how HMRC established Stamp Duty policy and practice with respect to the Intellectual Property System and to the legal system which applies when things go wrong.~~

~~Having, like you, denied their existence, the Comptroller has recently sent me letters to and from HMRC under FoIA.~~

~~Other than to be as obstructive as possible, I fail to see why you think you are exempt from the requirement to~~ **1139**

**Andrew Hall**

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**From:** "Chance, Teresa (G&S)" <teresa.chance@hmrc.gsi.gov.uk>  
**To:** <andrew.hall2@btconnect.com>  
**Sent:** 06 April 2009 10:59  
**Subject:** RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr Hall,

Your email below has been passed to me to deal with your Internal Review request under the Freedom of Information Act 2000. This is receiving attention and I would expect that you should receive a response by 22 April 2009.

Yours sincerely

Teresa Chance

Teresa Chance  
 FOI Team  
 Room 4/52  
 100 Parliament Street  
 London  
 SW1A 2BQ

020 7147 3253

**From:** Andrew Hall [<mailto:andrew.hall2@btconnect.com>]  
**Sent:** 24 March 2009 22:30  
**To:** Brown, Keith D (ESM Stamp Taxes); de Brunner, Mark (ESM)  
**Cc:** John, Nick (ESM Stamp Taxes); Ali, Yasmin (ESM Stamp Taxes )  
**Subject:** Re: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.  
**Importance:** High

Dear Mr. Brown,

**Requests under the Freedom of Information Act 2000 - breach, s.77 FoIA.**

**FOI/1297/2009 FOI/1247/2009**

**PLEASE FORWARD THIS EMAIL TO THE FOI OFFICER**

I have received two letters from you by email dated 24-03-09, but not the appendix you mention.

I don't think you want to appreciate the purpose of the FoIA.

I am entitled to see how HMRC established Stamp Duty policy and practice with respect to the Intellectual Property System and to the legal system which applies when things go wrong.

Having, like you, denied their existence, the Comptroller has recently sent me letters to and from HMRC

1140

## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Brown, Keith D (ESM Stamp Taxes)" <keith.brown@hmrc.gsi.gov.uk>; "Chance, Teresa (G&S)" <teresa.chance@hmrc.gsi.gov.uk>; "yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>; "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 06 April 2009 12:59  
**Subject:** Re: REVIEW - Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr. De Brunner et al,

Recent events have enabled me to bring together a number of issues and parties in the one Claim Form and I am now preparing the letter before claim to deal with all offenders in one fell swoop.

Jacob LJ saw the sense in bringing all matters together before one Judge, in one Court, rather than having a matter "chopped up" and dealt with by appeal processes in different jurisdictions.

Add to this the fact that both HMRC and the Patent Office have conflicts of interest which have prejudiced their decisions and there is very good reason for putting the matter before the High Court under Part 8 CPR.

I am entitled to fee remission, so you will not avoid litigation by applying for security for costs.

You are not willing or authorised to deal with the entirety of my complaint and claim against HMRC and you acted in bad faith in respect of the meeting on 16-02-09. Neither you nor the Comptroller will admit to what you have done, in spite of the damning documentary evidence, so this is not a good starting point for mediation. In fact the Comptroller has ignored all my efforts to bring in a mediator.

As the Law Society has made its position clear with respect to unstamped documents, the defendants are going to find it difficult getting representatives who are willing to lie about the chargeable status of the document upon which you wasted five months of my time pretending to conduct an adjudication. The Solicitors' Code of Conduct also applies to lying about policy affecting the treatment of unstamped documents - so I shall be making this clear to your Solicitors, details of whom you will provide when responding formally to my impending Letter before Claim.

A relevant issue has come to light, in which a person seeks to make use of the unstamped document, falsely presenting it, once again, as evidence of assignment:

One of the defendants, Jeremy Brassington, claims that the unstamped document assigned a £1,333,558.30 debt to one of his companies, Elitesound Ltd. This is a false claim; the debt was and still is owed to my company Sense-Sonic Ltd by Glentronics Ltd (in liquidation). You are in no doubt that the unstamped document is not an assignment. Mr. Brassington's original Solicitors advised him and informed potential investors on 11-09-03 that Ad Valorem Stamp Duty would be payable on any such assignment. Mr. Brassington was in contempt of Court when he claimed otherwise on 09-08-07. As there has been no assignment of the debt, my company, Sense-Sonic Ltd, is entitled to claim £1,333,558.30 from the Liquidator of Glentronics Ltd. Every penny taken from Glentronics Ltd by Mr. Brassington's company (Elitesound Ltd) in respect of the debt will have to be repaid.

In order to prepare you for what is to come, I refer you to a relevant paper (below) with respect to the Freedom of Information Act. I have read it, **and you should read it also, as doing so will save time and cost for all concerned.**

If you continue to fail to comply with the FOIA Act, I will make a further application to the Court in respect thereof - unless the Information Commissioner decides to pass the matter to the criminal courts under s.77.

[http://www.humanrights.org.uk/1158/?form\\_1105.replyids=,9,1,&form\\_1195.replyids=2&form\\_1186.replyids=0&form\\_1195.userid=55&form\\_1195.rej](http://www.humanrights.org.uk/1158/?form_1105.replyids=,9,1,&form_1195.replyids=2&form_1186.replyids=0&form_1195.userid=55&form_1195.rej)

Yours sincerely,

Andrew Hall

1141

**EMAIL TO HMRC 08-04-09 FROM ANDREW HALL**

Dear Mr. De Brunner,

Having written what follows, I have spoken to a case manager at The Adjudicators Office.

As I make clear below, this is not a matter for them at all.

The next stop is most definitely the High Court, and I will be issuing the letter before claim to all defendants shortly.

The CPR make it clear that, wherever possible (and it is possible in this case) all matters should be brought together on the one claim form, not separated out.

You are trying to delay matters and increase costs by directing me to the Adjudicator's Office to deal with a bogus issue.

I am not going to be side-tracked by a three month review of an issue which I did not ask you to review and which cannot be properly dealt with in isolation.

If I were to complain about your handling of my complaint, it would be a complaint that what you handled was not my complaint.

You have had your last word. It is clearly written to deceive others into thinking that you received such a complaint from me and that you have carefully considered it.

You claim you have done nothing wrong and have been trying to help me. Tell Mr. Kreiling that.

So this is what I had to say before I established that there is no role for the Adjudicator's Office here:

You have written to me to say that you "have now arranged for a review of all the papers here". I do not know what you mean. I do not seek an explanation, as your handling of this matter is utterly corrupt. You don't mention that the communications and assessments (completed overnight in most cases) go back to July 2007, or how long we had been discussing and preparing for the Adjudication. The process and time wasted was far longer than you claim.

You are not the appropriate jurisdiction for dealing with my complaint against you, and I have made this absolutely clear.

You will be a defendant in the impending proceedings whether you like it or not - so close are you to the offences committed by the Comptroller - and the question the Court will be considering is why you deceived me into waiting for something you knew I desperately sought and which you had no intention of doing. This applies not only to my formal request for Adjudication under s.12 Stamp Act 1891 but also to my requests throughout 2008 that you take action to bring the Comptroller into line (as you used to attempt in the 1990's, I now see). You lied to me during both periods.

Three actions were prejudiced by the time I discovered that the letter did not have the effect I sought and waited so long for. It would not surprise me to learn that you told the Comptroller that you had not made any formal decision. It would not be the first time you have contacted him to undermine me.

Your policy is to leave things as they are at the UK IPO, knowing full well that the Comptroller has been obsessed with avoiding his duties under the Stamp Act 1891 for over two decades and has established his own policy to that end (see your files and the letters you deny exist). Fly and sarcastic comments made by your assistant director to the Comptroller's Senior Legal Advisor in letters in 1999 and 2000 are not the proper way to encourage the Comptroller to meet his statutory duties, but that's how you used to deal with him.

You know that selective referral of unstamped documents has been going on at the Patent Office from the modest sums you have received over the years. The big ones always got away - and I can tell the court precisely where they went, and why. The Desk Notes provide a full explanation.

You did not try to help me.

You have the clout to help me, but you would not and will not use it.

In fact, the discussion you have had with the Comptroller has been for the purpose of covering the matter up and not for the purpose of removing the prejudice which the Comptroller's breaches of statutory duty and offences of falsification of the Register have established.

Your letter has no legitimate effect (other than to throw the towel in from your corner - the true nature of my complaint being outside your jurisdiction and that of the Adjudicator's Office and the Ombudsman) and it will be shown to the High Court (the appropriate jurisdiction for dealing with all parts of a claim involving more than one public body and more than one offence) as an example of how you exclude the facts and misrepresent every aspect of the matter in order to achieve your sinister aim.

In your letter, you present a start date of 29-10-07, completely ignoring that fact that communication between us started in July 2007 and that you provided numerous assessments prior to 29-10-07, none of which had any effect upon the Comptroller.

I didn't know that you had a policy to leave the Comptroller to his own devices, those devices having been made clear to you in his letter to you of 24 December 1998 - he was not going to look at another document ever again, but would instead take a signature on a Patents Form 21/77 and Designs Form DF12A as been evidence that Stamp Duty had been paid and a deleted declaration to be evidence that Stamp Duty was not applicable.

What the Comptroller's Senior Legal Officer did not tell you was that he had simultaneously formulated plans to get Parliament to change the Rules so that only one signature (the buyer's) would be necessary on a Form 21/77 as evidence of assignment. As he could argue that every Form/application in his possession at that time was signed by the buyer, he could use his new Rule to rubber stamp applications, regardless of any Stamp Duty liability.

However, whilst your publication in 1999 states that you asked the Comptroller to inspect all documents and not to rely on declarations which clearly were not reliable, you have now denied (under FoIA 2000) making any such requests. Minutes of a meeting at the Patent Office in 2001 show that the Comptroller was still ignoring documents. Note that he altered his 2007 Desk Notes to give me the impression that staff scanned documents before registration to ensure that they complied with the information on the Form - he claimed to me on 12-11-07 that staff were under such

instruction in 2004, but this has been proved to be a lie, as the 2005 Desk Notes and the undated Desk Notes which preceded them and applied as at 20-09-04 instructed staff to ignore documents.

You defend your position by claiming that Stamp Duty is a voluntary tax (as far as transactions effected before 01-12-03 are concerned) and that there is nothing you can do. This is a lie.

I seem to have made a great deal of progress with the Law Society, the Bar Council and the Chancellor of the High Court (all of which you ought to have done), so all I need to do now is get the Comptroller exposed as an unfit referee in matters of entitlement on grounds that he has made so many false registrations that such proceedings are bound to be prejudiced.

Faced with comprehensive evidence of the fraudulent hiding of unstamped documents and the registration of bogus assignments you should not be siding with the Comptroller to exchange information to undermine me, you should be talking to the Police.

I have asked you what steps you took to establish why the Comptroller was in opposition to your assessments issued in July and August 2007 and you have denied me that information.

I have asked you what steps you have taken to encourage the Comptroller to ensure that Stamp Duty is paid prior to registration of transactions, and you deny having taken any in the last ten years.

This is a lie. I have the letters to prove it.

**However, what I can be sure of is that you made a decision on 23-03-00 to let the Comptroller register all transactions effected on or after 28-03-00 without establishing that Stamp Duty had been paid.** He informed you of his intention to do so, and you did not object to this statement being published.

You told the Comptroller that he would have a better idea than you as to how many mixed-property transactions would be relied on by applicants for registration. The reason for this is that the Comptroller never referred any main agreements to you - he had been instructing staff since at least 1992 to hide them and to register short-form assignments or Forms in their stead; i.e. knowingly falsifying the Register.

It was the ruling in Coflexip Stena [1997] which made the Comptroller realise that if he registered a document (a Form or short form assignment) as evidence of assignment, and yet an earlier unstamped document was really the document of the transaction, no one would be able to undermine the registration or the falsely registered document without first getting the earlier document stamped - and the likelihood of that was negligible.

The Comptroller knew that patentees would keep their mouths shut if they were aware that they had not paid Stamp Duty on the actual assignment document and relied on a bogus document for registration; and although he forecast in 1998 and again in 1999 that he might register fictitious assignments if staff accepted a single signature on an application for registration, he did not fully consider the consequences that would arise in the event that, acting on his instructions, staff removed an unstamped document from an application, leaving only a Form 21/77 bearing only one signature to be entered on the Register.



Clearly, the Comptroller created the fictitious assignment he had previously forecast, for there was no assignment in the unstamped document which he had hidden; and he could not register any transaction on the basis of a single signature (as evidenced by Patent Directorate Instruction 99/3).

You have seen all the relevant documentary evidence and are fully equipped to make a decision as to whether you have contributed to the damage done to me; and you could and should have done something to put a stop to that damage.

I suggest that you gather evidence of your efforts to ensure that the course of justice flowed in a straight line and freely.

You can be in no doubt that Jacob LJ, who would doubtless decide this matter on appeal to the Appeals Court, would understand precisely what has gone on here. And if you think that you can justify your actions since being made aware of the registration back in July 2007, then now would be a good time to tell me what steps you have taken to ensure that the Comptroller did not continue to hide unstamped documents and did not continue to breach s.14(1) and s14(4) in his role as a referee in other cases thereafter.

**If you claim that you could not do anything whatsoever to affect the situation and bring about a just outcome, you should have told me who it is that brings proceedings against a registrar who breaches his statutory duty under the Stamp Act 1891 and commits further offences (hiding unstamped documents) in order to register fictitious assignments and thereby avoid registering the actual transaction in breach of the Stamp Act 1891.**

The fact of the matter here is that the help I sought from HMRC was for HMRC to dive on the Comptroller, as it used to do prior to 2000, and find out why he was so averse to accepting HMRC's assessments.

I have had to discover this for myself. HMRC has blocked all my efforts to get the information I needed, claiming it to be exempt from FoIA 2000 when it is not.

As I made it absolutely clear that I was not prepared to have my complaint broken up into separate limbs and that I wanted the matter to be dealt with in a jurisdiction which can deal with all aspects thereof, I do not recognise your letter as being anything but a further attempt on your part to bury a matter which is extremely damaging to both HMRC and the Patent Office (having already caused me extensive damage).

There are offences at the centre of my complaint which deprived HM Treasury of Stamp Duty, and HMRC has tried to obstruct me. How helpful was Mr. Kreiling?

The adjudication process that never was (your Solicitor was not involved) is just a part of my complaint against you. It was an assessment - you say - so it did not require the "considered view" of a plurality of "head office specialists", and, contrary to what you say in your letter, it did not get such views either (as you well know).

It was a simple matter to assess (as proved at least four times). And it was a simple matter to adjudicate. You did not want the matter to be formalised.

The application was sent to Mrs. Ali and she sat on it for a few months and eventually, under repeated pressure applied by me on Mr. Hanratty, the go-between, simply told Mr. Hanratty to write a letter to me to fob me off.

When a person specifically asks for something to be done in such a way that it has more effect than that which has already been done several times, it is not a help to that person to agree to do so, to pretend to do so (over a long period of time) and not to provide the person with that for which they asked.

You should bear in mind that assessments take a day - not three months. It was quite clear that Mr. Brassington would have to produce a Capital Loan Agreement to support his utterly false claim that such an agreement applied to the trade debt he never actually acquired. You had evidence that he lied to you and to the High Court and yet you did nothing.

As you know, a document is assessed and adjudicated on the form of words used. The provision of evidence to counter those words would be necessary to effect a different decision on adjudication. I sent you a comprehensive collection of documentary evidence to prove that the document was correctly worded - the debt was a trade debt which accumulated over time. Mr. Brassington, on the other hand, could provide no evidence to support his wild claim, in spite of the fact that he held all Sense-Sonic Ltd's books and records from 15-09-03 (which I proved to you also).

You could have issued a decision on the very same day if what you claim is true. But what you claim is not true. The application was sent to Mrs. Ali's department and alarm bells rang with respect to the consequences of digging up the skeletons in the Comptroller's and HMRC's closet.

**You made a decision, without telling me, not to adjudicate, and under the Freedom of Information Act 2000 I require you to send me all internal communications in relation to my request for formal adjudication and your administration thereof from start to finish.**

**If you deny that there are any such communications and/or refuse to deliver them up so as to prevent me from discovering how and why you came to deceive me and breach your statutory duty to give me what I clearly requested under s.12 Stamp Act 1891, I shall file a complaint against you, personally, under s.77 FoIA, just as I have successfully done in the matter of the Comptroller's Desk Notes.**

You know full well that my complaint is that HMRC has acted in a corrupt manner in order to leave things as they are at the UK Intellectual Property Office where, since 1992, the Comptroller has been hiding unstamped documents and registering fake assignments and invalidly signed Forms in their stead.

In a wholly corrupt manner, you have ignored all that I have said and written since making my findings known to you and you have carried on regardless, picking out just one aspect of just one limb of my claim against HMRC in order to deal with it in total isolation and in a way that deceives the reader of your bogus decision.

Jacob LJ expressed the view that matters such as these should not be "chopped up" into separate strands and dealt with in different jurisdictions - they should be brought together in one place (the High Court), irrespective of the review and appeals channels which might be available in those jurisdictions.

Since I am suing the Comptroller et al for Falsification of the Register and other offences and breaches, HMRC must accept that its role is central to the proceedings.

Had you not been shown to be corrupt, you would have been cited as an expert witness or an interested party, but, as was the case with the Comptroller, I cannot depend on the directors of a public body to tell the truth, for clearly they and you will not tell the truth.

You have made false claims in respect of FoIA requests; you have lied throughout the period during which I desperately needed a Formal Notice of Decision on Adjudication, and lied throughout the next nine months, claiming that you were deciding on whether or not to fine the Comptroller; you went behind my back to discuss me and my affairs with the Comptroller; you made no effort whatsoever to establish why a customer of the Comptroller was taking him to the High Court over an unstamped document; you have done nothing about the Comptroller's offences of hiding unstamped documents and registering fictitious assignments in order to get around the Stamp Act 1891; etc. etc.

Your procedure is a sham and I will not be seeking a review of your decision in respect of a complaint I never made. You are to be a party to the proceedings in the High Court, along with the other defendants, and will receive the Letter before Claim in due course.

If you want to claim that there is another jurisdiction which can deal with the matters I put before you (and not merely the fictitious complaint which you have concocted and reviewed) you can apply to the Court to be heard on the matter and we shall see whether the Court considers you and your adjudicators to be the right people to deal with claims of corruption and conspiracy which are wholly tied into my claims against the Comptroller and those who made the false applications for registration.

There are going to be proceedings in the High Court anyway, so, as the matters are not distinct, you must accept that the High Court is the proper place to deal with my claims against you.

You are abusing process in an attempt to put me out of time on an element of my claim so that it cannot be raised by the time the other elements are dealt with.

I note that you have made no comment whatsoever with regard to my complaint that you are corrupt and that your interest and actions lie in assisting the Comptroller rather than exposing the offences.

I therefore make it clear to you that as you did not simultaneously pass my complaints to the IPCC, which clearly include your conduct from first hearing of what the Comptroller had done to the present day, I am exercising my right to put the matter before the High Court.

Your acts have been intentional and you have taken much time to think them out. Likewise, the Patent Agent sat of the forged assignment for eight months and only agreed to submit it on condition that he would be given evidence of assignment if his application was rejected. Likewise, the Comptroller has reviewed his Desk Notes and practice at least three times since I complained about his registration on 24-09-04, and yet the unlawful instructions can still be found therein. None of you has acted in haste. You all knew what you were doing, and have thought long and hard about it.

If you claim to be an innocent bystander with no relevant interest or duty, tell that to the Court and ask if you can be removed from the proceedings.

Yours sincerely,        Andrew Hall.

## **Andrew Hall**

---

**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>; "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 08 April 2009 16:16  
**Subject:** Re: Re: Decision on complaint not made

Further to my letter I note that the quote goes as follows:

The Judge decided that "I am satisfied that to chop up into little bits a case of this kind would impede the proper assessment of the impact of the regime as a whole".

Richards J, not Jacob LJ.

Andrew Hall

EMAIL TO HMRC 10-04-09 FROM ANDREW HALL

**PRE-ACTION PROTOCOL**

Mr. De Brunner,

**PRE-ACTION PROTOCOL**

**ADJUDICATION - FRAUD - PARAGRAPH 13, SECTION 114, SCHEDULE 17  
FINANCE ACT 1999**

I have made further discoveries and now call upon you to do as you declared you would do some weeks ago and immediately issue a Formal Notice of Decision on Adjudication.

Now that I know you have been deceiving me about the penalty also, I can claim my entitlement under s.12 Stamp Act 1891 and leave the penalty for whomsoever wants to use the document.

Mr. Brassington has a bit of a problem - he has helped himself to a £1,333,558.30 debt which is owed to my Company, and the Liquidator of the debtor is taking issue with him over his claim that he (1) had an assignment of the debt (which you will recall his Solicitors declared would be chargeable with Stamp duty), (2) claimed repayment of the debt on 15-09-03 and (3) lent the same sum back to the debtor under a debenture.

There was no assignment; he made no £1,333,558.30 loan; there was no debenture.

As Mr. Brassington has taken a vast amount of money out of the company in liquidation without the right to do so, he might just want to rethink the situation - so you may end up getting £35,000 from him after all.

If he doesn't pay up and get the document Stamped, some of your fellow defendants (manufacturers) will have nothing whatsoever to link them even remotely to my invention (the patent revocation does not help them - I am pursuing them for infringing my National Design Rights).

The defendants need an assignment, and the payment of Stamp Duty won't produce one.

I won't execute an assignment unless every single term and condition in that agreement is met in full - for that is what was agreed.

**"Helping me"**

I have the evidence to prove that you, yourself, created the "helping me" excuse out of thin air on 23-12-08 as a sham excuse for deceiving me in the matter of the Adjudication in order to protect the Comptroller and hide the Stamp Duty fraud of which you had long-since been fully aware (since 22-03-00, to be precise).

I attach the official excuse for not issuing a Formal Notice of Decision on Adjudication (another lie) which was presented to me time and again by Mr. Hanratty and then by Mr. Gair (see attached email).

They insisted that it was my own fault that you did not conduct an Adjudication and issue a Formal Notice of Decision thereon.

They claimed that the original document must be sent.

They lied.

The Stamp Taxes Manual (amended March 2002) is very clear - **do not send original documents for adjudication.**

So from where did Mr. Hanratty and Mr. Gair get the opposite instruction? "head office"?

Furthermore, Sense-Sonic Ltd only has a certified copy of the unstamped agreement as its "original", as only two of the three parties to the sale agreement signed and received signed originals - and you still have Sense-Sonic Ltd's "original" in your possession.

HMRC can Stamp a certified copy if that is all a person has - not that I have any desire to get the document Stamped.

Contrary to what Mr. Gair implied in his email, I would be overjoyed to see his email reference (McDermott's infringement of Coflexip Stena Offshore Ltd's Patent) replicated in my case - Mr. Gair got the wrong end of the stick (thinking that I would be disappointed with his comment), for I am delighted that their action failed - they were trying to use an unstamped document and Jacob J would have none of it. It was unfortunate for McDermott's as you had Stamped the wrong document, and only the unstamped document could prove it. However, in my case you haven't Stamped anything, so there is no such complication here.

What I would have given for an equally just referee in my proceedings.

But this is not just a matter of what you did after I submitted my formal request for adjudication, **there is the matter of your attempts to prevent me from applying in the first place:**

For two months (sept/oct 2007), Mr Hanratty argued with me over the process of Adjudication. He tried to stop me from applying for a formal decision under s.12 by claiming, falsely, that I had to pay the Duty first.

I rightly argued that there would be no provision for a penalty for not paying the adjudicated Duty within 30 days of the Formal Notice if the Duty had to be paid upon application for Adjudication.

You had to resort to other ways of preventing me from getting a formal position established against the Comptroller. And not conducting an Adjudication was your way of doing so.

As further evidence of your lie that you were "only trying to help [me]", I discovered, through one of several gaff's made by your team at the meeting on 16-03-09 that the penalty for not paying the Duty within 30 days of a Formal Notice of Decision on



Adjudication is not enforceable. I now realise that it only needs to be paid if and when the document is to be Stamped.

You knew that I specifically needed a Formal Notice (to which I was entitled under s.12 Stamp Act 1891) and that I didn't want or need the document to be Stamped - I just wanted the Comptroller to comply with his statutory duties as a referee under s.14(1) and s.14(4) and stop taking notice of the unstamped document.

Little did I know at the time that you and he knew precisely what had been going on at the Patent Office since at least 28-03-00 (as far as you knew) and since at least 1992 (as far as the Comptroller knew [ref. Patents Register Administration Desk Notes]) - the Comptroller was falsifying the Register and recording transactions without Stamp Duty having been paid.

You knew that you could not possibly be helping me by holding an informal line without telling me - I would not be liable to any penalty (as I would not be paying the Duty) and you were protecting the Comptroller and yourselves (because, as I now see, para 13, a.114, sch.17 FA1999 provides for action to be brought by you, or the Attorney General, in the High Court in just these circumstances).

So what is your excuse for ignoring my comprehensive statement and core bundle which proved that the Comptroller, Jeremy Brassington, his Solicitors and his patent agent (a mere address for service, not an authorised Agent under the Acts and Rules) committed fraud?

I already had four wholly ineffective assessments (ineffective against a corrupt Comptroller, for sure, and yet your Manual states that public bodies will accept your assessments).

I therefore remind you that, contrary to the claims in your recent unsolicited letter, assessments take a day or so, not three months.

Furthermore, you did not involve "people" at head office, you simply had Ms. Ali look at a few documents which fully supported the obvious and do nothing more, in the hopes that I would abandon my request and give up my claim against the Comptroller.

Rest assured, you are going to deliver up every internal communication in relation to the bogus adjudication - or find yourself in the criminal Courts under s.77 FoIA 2000 as well as facing a disclosure order under the CPR. Your claims to exemption and your claims that you do not even have to declare what information you hold are wholly unlawful.

**Take this as a formal, final request under FoIA 2000 for every internal communication relating to the bogus adjudication to be delivered up to me.**

You knew that the Comptroller had been breaching the Stamp Act 1891 - he wrote to you on 24-12-98 and on 22-03-00 making it clear that this was going to happen as a matter of standard practice.

You did not make the request that is published in your six-page booklet, re-published in the September 1999 edition of the CIPA Journal; and you did not put a stop to the fraud.

In fact, you merely pointed out to the Comptroller that he would have a better idea of how many main agreements (chargeable documents) he would receive/rely on for registration post 28-03-00.

Well, as he had been hiding main agreements since 1992, I can see why you had no idea of the number of main agreements entering the Patent Office.

Nevertheless, you could not possibly believe that all transactions were based on genuine assignments of only IPR - you told the Comptroller on 23-03-00 that the more astute practitioners would soon work out that separate assignments of IPR would get around any Stamp Duty problems.

How odd that neither of you could be bothered to issue a statement to that end.

In fact you agreed on the following practice on 23-03-00:

*For transactions effected on or after that date [28-03-00] it will no longer be necessary to establish that any instrument that should have been stamped actually has been stamped before the transaction can be registered in any of the patents, designs or trade marks registers.*

*Consequently the declarations relating to stamp duty on patents Form 27177, registered designs Form 12A and trade marks Form TM16 will not serve any legal purpose for transactions effected on or after 28 March 2000, and, accordingly they no longer need to be completed for such transactions.*

You both acknowledged that mixed property transactions could be subject to Stamp Duty, but, as can be seen from the statement above, you agreed that the Comptroller could register them without establishing whether duty had been paid.

Of course, it is not your right to release the Comptroller from his statutory duties under the Stamp Act 1891 and under the Trade Marks Rules 2000 (the only Rules which require the Comptroller to ensure that Stamp Duty has been paid - a duty he clearly and intentionally breached).

### **This brings me to the applicable Law.**

I was right that you do not have jurisdiction to deal with corruption, fraud and complaints thereof against yourselves.

I presented documentary evidence of fraud by Mr. Brassington, his Solicitors, his patent agent and the Comptroller and you simply perpetuated the lie that you were considering penalties when, in fact, you were considering how to stop me making the final discoveries and exposing your role too. See the attached email to me from Mr. Hanratty and prepare your explanation.

I told you that you should have informed the Police and/or some other authority, **but now I see that Parliament gave you and the Attorney General the right under the Finance Act 1999 to bring a civil action in the High Court in cases where fraud is involved.**

**This is what you have been steering me away from for the last nineteen and a half months.**

I have therefore reviewed the situation and see that there is indeed scope under s.17 Stamp Act 1891 for you to put the Comptroller before the High Court, even though he did not actually register the unstamped documents - he still "entered" three copies of an unstamped document in a "records" - files to which his staff have access, **and the fully-evidenced manner in which he did this was both fraudulent and a breach of s.17.**

The Comptroller has been filing unstamped documents whilst excluding them from the Register, knowing full well that the documents were sent to him because the necessary signatures were not present on the Forms.

**Here are some relevant authorities for you to have a think about (you will have two weeks from the issue of my Letter before Claim to decide whether you, Ms. Ali and Mr. Kreiling can justify your every action and show the Court what you have achieved in the nineteen and a half months since I took the Comptroller to Court and he lied about his practice:**

### **Finance Act 1999**

Section 114, Schedule 17

Penalty proceedings before the court

**13** (1) Where in the opinion of the Commissioners the liability of a person for a penalty arises by reason of his fraud or the fraud of another person, proceedings for the penalty may be brought—

(a) in the High Court, or

(b) in Scotland, in the Court of Session sitting as the Court of Exchequer.

(2) Proceedings under this paragraph in England and Wales shall be brought—

(a) by and in the name of the Commissioners as an authorised department for the purposes of the [1947 c. 44.] Crown Proceedings Act 1947, or

(b) in the name of the Attorney General.

Any such proceedings shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947.

### **Stamp Duties Management Act 1891**

1891 CHAPTER 38 54\_and\_55\_Vict

**1** Act to apply to all stamp duties

All duties for the time being chargeable by law as stamp duties shall be under the care and management of the Commissioners, and this Act shall apply to all such duties and to all fees which are for the time being directed to be collected or received by means of stamps.

Mode of recovering Money received for Duty

Annotations:

Modifications etc. (not altering text)

C1S.2 amended by Crown Proceedings Act 1947 (c.44), s. 14(1)(b)

**2** Moneys received for duty and not appropriated to be recoverable in High Court

(1) Every person who, having received any sum of money as or for any duty, or any fee collected by means of a stamp, does not apply the money to the due payment of the duty or fee, and improperly withholds or detains the same, shall be accountable

for the amount of the duty or fee, and the same shall be a debt from him to Her Majesty, and recoverable as such accordingly.

Penalty for frauds in relation to duties

**21** Any person who practises (sic) or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud Her Majesty of any duty shall incur [F1a penalty not exceeding £3,000].

### **Crown Proceedings Act 1947**

1947 CHAPTER 44 10\_and\_11\_Geo\_6

PART II JURISDICTION AND PROCEDURE

#### **14** Summary applications to High Court in certain revenue matters

(1) Subject to and in accordance with rules of court, the Crown may apply in a summary manner to the High Court:—

(a) for the furnishing of information required to be furnished by any person under the enactments relating to [F1capital transfer tax];

(b) for the delivery of accounts and [F2payment of capital transfer tax under the Capital Transfer Act 1984.];

(c) for the delivery of an account under section two of the M1Stamp Duties Management Act 1891, or under that section as amended or applied by any subsequent enactment;

(d) for the payment of sums improperly withheld or retained within the meaning of the said section two.

(2) Subject to and in accordance with rules of court, the Crown may apply in a summary manner to the High Court:—

(a) for the payment of duty under the enactments relating to excise duties;

(b) for the delivery of any accounts required to be delivered, or the furnishing of any information required to be furnished, by the enactments relating to excise duties or by any regulations relating to such duties;

(c) for the payment of tax under the enactments relating to [F3value added tax];

(d) for the delivery of any accounts, the production of any books, or the furnishing of any information, required to be delivered, produced or furnished under the enactments relating to [F3value added tax].

Clearly, if you don't like the idea of taking the Comptroller to Court, you can pass evidence to the Attorney General.

It is clear that you are required to care for and manage the collection of Stamp Duty and you have breached that duty of care in respect of the Comptroller, letting him do as he pleases.

From his letters to HMRC in 1998, 1999 and 2000, you have known him to be always looking for ways to evade his statutory duties. He even wanted overseas owners of patents to be registered without paying Stamp Duty.

As you say you have recently reviewed all the documents, and as you have been assisted by lawyers for some considerable time (as has the Comptroller), and as you have been liaising with the Comptroller to my intended prejudice, you have no excuse for not being prepared to deal with my claim.

Yours sincerely,

Andrew Hall

**Andrew Hall**

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**From:** "Gair, John (ESM)" <john.gair@hmrc.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Cc:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**Sent:** 18 August 2008 08:31  
**Subject:** RE: Patent Office - registration of unstamped instruments

Dear Mr Hall

Thank you for letting me see the letter. Section 12 Stamp Act 1891 is the primary legislation which covers the Adjudication process. At subsection 1 it states "...the Commissioners may be required by any person to adjudicate with reference to any executed instrument..." . Our interpretation of this passage is, and has always been, that Adjudication can only be carried out on the original document. In this case we have never had possession of the original document and it must follow that our letter to you, firm in its' conclusions though it is, cannot be regarded as a Formal Notice of Decision on Adjudication. The question of whether or not appeal has been made is not relevant.

In my researches on the subject I have come across a case which bears certain similarities to your own (on my limited understanding of same); *Re McDermott's Application* [1996] STC 483. In that case it was sought to have a patent registration set aside by virtue of having been made on the basis of an unstamped document. The application failed. Nor, to the best of my knowledge, was any remedy under the provisions of Section 17 Stamp Act 1891 sought.

I appreciate that you will find this disappointing. I have copied Mr Hanratty who will, no doubt, be happy to assist in the future.

Yours sincerely

John Gair  
Stamp Taxes

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**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 07 August 2008 13:36  
**To:** Gair, John (ESM)  
**Subject:** Patent Office - registration of unstamped instruments

Dear Mr. Gair,

Many thanks for discussing my situation and that of HMRC with respect to the Comptroller-General of Patents, Designs & Trade Marks' registration of transactions without checking the Stamp Duty liabilities.

Mr. Hanratty, who has been passing on evidence to HMRC policy/compliance is away until a week on Monday and I have to file proceedings in the High Court for a Judicial Review.

I am seeking information on HMRC's timescale for dealing with the Comptroller under s.17 Stamp Act 1891 - i.e. when can I expect to hear what HMRC is going to do about the registration of the unstamped instrument?

I am also seeking confirmation that the attached letter complies with the law in respect of Formal Notices of Decision on Adjudication under s.12 Stamp Act 1891.

Having had assessments since 13th July 2007, I was most definitely requesting formal adjudication.

Would you please see if you can get me answers?

It would greatly help me to have confirmation from HMRC that there was no appeal lodged in response to the Formal Notice and that the matter is not disputable.

I am not well up on estoppel, but I expect that I can ask the court to have the Comptroller estopped from claiming that the chargeable nature of the instrument is in doubt.

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Under statutory Rules, he can avoid correcting the Registers by saying that he has a doubt. However, in this case, his doubt is entirely bogus as it is clearly removable by virtue of HMRC's Decision.

I sought correction of the Registers for their reliance on an unstamped instrument. It is ridiculous to issue a Decision declaring there to be doubt as to whether the instrument should be stamped and that the registers should remain unaltered - but that is what the Comptroller has done.

Many thanks for your time and help.

Yours sincerely,

Andrew Hall.

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**Andrew Hall**

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**From:** "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>  
**To:** "Sense-Sonic Ltd" <contact@sense-sonic.net>  
**Sent:** 19 September 2008 15:27  
**Subject:** Stamping of Duplicate Documents

Dear Mr Hall,

Since our telephone conversation earlier today I have been advised that the delay is due to the solicitor being off ill. I know this is not what you wish to hear and I can only apologise for the delay.

With regard to your question on the stamping of a duplicate document. I can advise you that duplicate documents can be stamped under the provisions of Section 11 SA 1891 and stamped with duty under the provisions of Para 19 of Schedule 13 FA 1999 The duplicate document under hand only of an instrument under seal is regarded as chargeable under Para 19 . Provided the original has been fully stamped the duplicate is chargeable with £5 fixed duty and denoted with the "Duplicate Denoting Stamp . It is important to note that where the provisions of Section 11 apply evidence showing proof the original document has been stamped before the duplicate can be stamped. Under normal circumstances production of the original stamped document or a copy of the document showing duty paid would be expected. If that was not possible details of when the payment was made or a photocopy of the cashed cheque would be considered acceptable.

Please feel free to contact me if you wish any further assistance

Les Hanratty  
Operations Manager  
Tel 0131 442 3192  
Email [leshanratty@hmrc.gsi.gov.uk](mailto:leshanratty@hmrc.gsi.gov.uk)

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26/11/2009

## **EMAIL TO HMRC FROM ANDREW HALL 15-04-09**

Mr. De Brunner,

### **PRE-ACTION PROTOCOL – LETTER BEFORE CLAIM**

1. I am sure that you will agree that my discovery of paragraph 13, s.114, sch.17 FA1999 has an affect on my claims against you.
2. I must therefore make sure that you understand my claim against you and ask you to give me your excuse for not taking the action under FA1999 and not telling me about your special right of action to help victims of fraud.
3. If you claim that you cannot act against your own family (another public body), the 1999 Act should state that the public bodies are above the law created thereby and that public bodies can commit fraud without fear of action thereunder.
4. Furthermore, I see nothing to suggest that you should not use that right of action against the fraudsters who made the false applications and the false Stamp Duty declarations.
5. I see that you are charged with the "*care and management of Stamp Duty*", and I will be asking the Court to consider whether sitting with your eyes closed and your hands in your pockets is the appropriate way to go about collecting Stamp Duty at the point of registration and at the point of public dispute.
6. I see that the Comptroller went so far as to seek legal advice in 1999/2000 in an attempt to oppose you over the liability to Stamp Duty of overseas owners of UK-registered IPR.
7. Clearly you saw each other as adversaries when it came to upholding the Law, but now you act as one when it comes to undermining the law and breaching it.

### **The Penalty**

8. On 29-10-08 you confirmed that the Comptroller had breached s.17 Stamp Act 1891 and that he was liable to penalty.
9. You knew this a year earlier, but did nothing.

### **The Fraud**

10. Last year, I sent you a clear statement of claim and a core bundle (on-line) which proved beyond any doubt that Mr. Brassington et al had knowingly applied to the Patent Office for registration of a falsely-named applicant using mutilated copies of an unstamped sale agreement and invalidly signed forms.
11. It was clear evidence of fraud and I refer you to that statement and bundle.

12. I sent you proof that Mr. Brassington and potential investors had been told by his Solicitors on 11-09-03 that Stamp Duty was chargeable in respect of "the assignment of debt" (and that there was no such assignment - a disclosure order confirmed this in March 2007).
13. You have numerous emails from Mr. Brassington claiming the opposite. This too was fraud.
14. My statement and bundle also proved that the Comptroller had been hiding unstamped documents since at least 1992 and that he was defrauding HM Treasury by registering transactions without ensuring that Stamp Duty had been paid on the document which was truly relied on by the applicant (whether or not it was sent to the Comptroller as evidence of assignment).
15. People who transfer IPR by a main agreement and find the Stamp Duty too high a price to pay sometimes resort to executing fake assignments. Mr. Brassington proposed doing such a thing in his counterstatement in proceedings relating to my Trade Mark. He claimed that if the Comptroller had rejected the sale agreement in September 2004 because it was not Stamped, he would have asked Sense-Sonic Ltd for an assignment of only the IPR under what he claimed was a further assurance clause to provide him with "better evidence of assignment".
16. You are in no doubt whatsoever that the use of such short form assignments to avoid the payment of Stamp Duty and procure registrations of change of ownership of property is fraud.
17. My statement and bundle contained very clear evidence of the Comptroller's advice to staff to register such short form assignments and to hide and/or ignore the main agreements which the customers held to be the actual documents of transfer.
18. The Comptroller made it clear to staff that such main agreements were to be hidden and/or ignored because they could be chargeable with Stamp Duty and could raise other technical problems.
19. This is fraud.
20. The unlawful balanced view is that applicants using chargeable main agreements to procure registration of change of proprietorship will not pay Stamp Duty if obstructed by the Comptroller (too high a price to pay). However, if HMRC turns a blind eye, at least the Comptroller can claim up to £6,000 in renewal fees and, if caught out, can simply claim that the registration was the result of a momentary lapse of concentration.
21. The damage inflicted upon me was too high for such excuses to paint over the cracks, and I have exposed the fraud, in spite of your obstructive conduct.
22. In the 1990s the maths was easy – the Comptroller could inspect 7,000 documents per annum for payments of Stamp Duty and evidence of assignment and risk losing customers who would not pay the Duty, or he could ignore the lot and at worst pay a £10 penalty for breach of s17 Stamp Act 1891.
23. HMRC told the Comptroller that he would not be fined if he admitted registering a transaction by innocent error.

24. This set the Comptroller to thinking up a way of avoiding his statutory duties, and he wrote to HMRC to say he would not check documents and applied to Parliament for consent to reduce the number of signatories to one – without telling Parliament that to register an assignment he actually needed to register either two valid signatures on a Patents Form 21/77 (not a mere address for service practitioner's signature), or the applicant's valid signature on the Form 21/7 and documentary evidence sufficient to establish the transaction and the payment of all due Stamp Duty.
25. My statement and bundle presented clear evidence of the Register's default text being overridden in order to avoid registering the unstamped, defective document, and clear evidence of the standard confirmatory letter being mutilated so as not to draw attention to the invalid, unauthorised practitioner's signature on the only registered document - the Form 21/77.
26. In short, you can be in no doubt whatsoever that the penalty which your Solicitor stated can be levied on the Comptroller under s.17 Stamp Act 1891 has arisen as a result of fraudulent acts and that I am also a victim of the fraud (along with HMRC/HM Treasury, if it is possible to be a victim of one's own complicity).
27. You can therefore be in no doubt whatsoever that the proper course of action would have been for HMRC to **(1)** issue a Formal Notice of Decision on Adjudication under s.12 Stamp Act 1891 (for which I would not have been liable to pay any enforceable penalty), **(2)** inspect other patent files administered in the same week (under s.16 Stamp Act 1891 - making sure that the Comptroller did not get access to them first and remove documents under his bogus pre-inspection regime), and **(3)** use your right of action under paragraph 13, s.114, sch.17 FA1999 to put the matter before the High Court and make an application for compensation on my behalf (see your Revenue & Customs Prosecutors' Pledge to that end).
28. I have asked the Attorney General whether he sees you and the Comptroller as "family" and above the law created by FA1999 with respect to penalties arising as a result of fraud by registrars and/or third parties.
29. I note that, irrespective of the Comptroller's role in the fraud, HMRC can bring an action against the people who applied to falsify the Registers by mutilating an unstamped document to pass it off as being an assignment.
30. You should note that Mr. Brassington and his Solicitors knew that Stamp Duty was chargeable on the "assignment of the debt", so clearly the declarations on the Forms which stated that Stamp Duty had been paid were known by them to be false.
- 31. Please forward your excuse for not using the aforementioned right of action which Parliament created especially for you;**
- 32. Please tell me who you think you are expected to use such a right against, if not those whose duty it is to ensure that Stamp Duty is paid and/or those who make false applications and false declarations with respect to the payment of Stamp Duty.**
33. I am nevertheless continuing with the process of preparing documents for the various defendants and do not consider that in your case I need to do anything more before serving the claim.

34. On 22-03-00 you were made fully aware of the Comptroller's intention to breach s.17 Stamp Act 1891 in respect of chargeable documents effecting transactions on or after 28-03-00 and were therefore complicit in the offences.
35. You had the knowledge of the offences and you had the right of action to deal with them in the High Court.
36. I made you fully aware of all the necessary evidence of fraud and you acted to obstruct me, not to help me (as you falsely claim).
37. To help a person, one must know what that person's aim is.
38. You know full well what my aim was and is, and I am suing you for breach of statutory duty, perverting the course of justice and damages.
39. I consider that a claim for exemplary damages is also justified in this case.
40. If you wish to alter your position and use your right of action I will consider dropping my claim against you if you compensate me for the damage you have done by not acting properly in your care and management of Stamp Duty.

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <gail.taylor@hmrc.gsi.gov.uk>  
**Cc:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 16 April 2009 07:20  
**Subject:** nFw: data protection act -breach

Dear Mrs Taylor,

**DATA PROTECTION ACT / FREEDOM OF INFORMATION ACT**

I wrote to you on 09-03-09 as Data Privacy Officer for HMRC.

I made a number of requests for documents and information to which I am entitled, some of which you should not hold at all, such as the information about me and my affairs held by Mr. Paul Kreiling, (some of which he disseminated to Ms. Ali and Mr. John,) whose sole purpose of contacting that Patent Office in advance of a meeting with me on 16-02-09 was to procure information to help him cover up fraud in which HMRC has been complicit and undermine my efforts to recover my property and entitlements.

I would like you to read my email again (below) in the light of the selection of document sent to me yesterday by Mr. Craig Little and consider whether you have complied with the law.

You have not sent me the prejudicial information which Mrs. Ali and Mr. Kreiling (in particular) hold about me and my affairs, you have collected some emails to and from me, and you have removed all the internal emails about me and my affairs. The withheld emails are not exempt from disclosure and will have to be disclosed under the CPR, so I require you to follow the lower cost route and disclose the information under the Data Protection Act.

Furthermore, you have only sent documents dated after October 2007.

It seems that Mrs. Ali wishes to ignore the clarity with which I applied for Adjudication and does not want me to see her instructions to Mr. Hanratty to deceive me. Furthermore, she does not want you to see the efforts made by HMRC to stop me from applying for an adjudication - by claiming that I must pay the Stamp Duty up front and that I must send the original document (both of which were utter lies).

I see, from a scan through the bundle sent to me, that Mr. John lied to me about his notes of the meeting on 16-02-09 and that he did type them up, as did Ms. Ali with her notes.

However, Mr. Kreiling was taking notes also and these have not been sent to me, but should have been sent.

Furthermore, you have not sent me the notes Mr. Kreiling collected about me and my affairs when he spoke to the Legal Officer at the Patent Office earlier this year in an attempt to procure information to undermine me. He did so in the full knowledge that he was talking to the representative of a fraudster against whom HMRC has the right under the Finance Act 1999, and the duty as carer and manager of Stamp Duty, to bring an action for fraud in the High Court and to make an application for compensation on my behalf as a victim of the fraud.

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All that is evident from what you have sent me is that Ms. Ali is the controlling and thinking mind behind HMRC's decision to deceive me and spin things out in order to protect the Comptroller and a complicit HMRC.

As you have not handed over all the information you hold on me and my affairs, I am taking the matter up with the ICO (on an informal basis), who are already conducting a criminal investigation into the Comptroller's withholding of the Patents Register Administration Desk Notes as created on 15-06-05 and 01-08-07.

According to the Attorney General, as a victim of fraud, I am entitled to be central to the prosecution of the fraudsters, and according to para.13, s.114 sch.17 FA1999, HMRC should have brought proceedings in the High Court.

Ms. Ali might think she can get away with withholding all the written comments about me which she holds on her file, but when we get to trial, she will be required to tell the whole truth, and any Solicitor who tries to deceive the Court, through counsel or directly, in matters relating to Stamp Duty, will be dealt with by the Law Society's Legal Complaints Service.

Once I am in direct contact with your Solicitors, I will ensure that they get to see the Law Society's stated view on deceiving the Court over Stamp Duty matters.

Whilst it is the fraudsters who are responsible for Stamp Duty not having been paid, HMRC is responsible for it remaining unpaid.

The information you hold about me and are withholding makes this even clearer, and the Court will require it to be disclosed if you refuse to disclose it under the data Protection Act and FOIA 2000.

I remind you of the fact that every request for information received by a public body is subject to the Freedom of Information Act, whether the request mentions the Act or not.

I also remind you that what Ms. Ali has been doing is unlawful and the communications by which she and others have attempted to keep a lid on the Stamp Duty fraud are not exempt from the obligation to disclose them under the FOIA 2000.

I am therefore treating her and Mr. Kreiling's withholding of information as a breach under s.77 Freedom of Information Act 2000 (no different to that of the Comptroller's breach) and will make a formal complaint right away.

**In the meantime, under FOIA 2000 please send me a list of all faxes, emails, letters, notes and other HMRC-generated documents held by HMRC Excise Stamps & Money business which are related to and/or mention my case and/or me.**

HMRC has a habit of refusing to admit or deny holding documents without meeting the criteria for the narrow exemption.

As a victim of Stamp Duty fraud I am entitled to know how you have been dealing with my reporting of that fraud.

HMRC is breaking the law in its efforts to cover up that fraud, and the individuals responsible are fully aware of that fact.

I suggest that you go back to Ms. Ali and ask her why she chose a start date in October 2007 – i.e. after I had requested Adjudication - and withheld all documents prior to that time.

When you have done so, which should take but a few moments, please email me with her response.

Yours sincerely,

Andrew Hall

----- Original Message -----

**From:** [Andrew Hall](#)

**To:** [gail.taylor@hmrc.gsi.gov.uk](mailto:gail.taylor@hmrc.gsi.gov.uk)

**Sent:** Monday, March 09, 2009 9:30 PM

**Subject:** data protection act

Dear Mrs. Taylor,

I have asked Mr. De Brunner (Business Director, Excise, Stamps and Money Business) to send me the entire file relating to my Stamp Duty case.

My address is Noyna Lodge, Manor Road, Colne, Lancashire, BB8 7AS. (other personal information will be provided in separate emails).

I want to see precisely how my request for Adjudication of an agreement under s.12 Stamp Act 1891 was administered - I wish to see every email, memo and letter between those involved in the sham adjudication, and I want to see every communication between Mrs. Ali, the HMRC Solicitor and any other officer, including Mr. Hanratty of the Edinburgh Stamp Office.

During the five month sham process I received sham updates from Mr. Hanratty. I wish to see the updates he received from Mrs. Ali and any other person at HMRC.

After receipt of the sham Formal Notice of Decision on Adjudication on 05-02-08 I then requested that HMRC fine the Comptroller of the Patent Office under s.17 Stamp Act 1891.

I wish to see precisely how that request was administered and therefore wish to see all communications between Mrs. Ali, the HMRC Solicitor, Mr. Hanratty and any other officers/deputy directors/directors.

I received sham updates.

I then sent evidence of the Comptroller's falsification of the Register to HMRC, and provided evidence that he had been instructing staff to hide documents which could be chargeable with Stamp Duty.

I wish to see precisely how that request was administered between September 2008 and the present day and therefore wish to see all communications between Mrs. Ali, the HMRC Solicitor, Mr. Hanratty and any other officers/deputy directors/directors.

I then complained about the handling of my requests and eventually a meeting was suggested by HMRC.

I asked for an agenda, but Mrs. Ali would not provide one.

Please procure for me the agenda which HMRC prepared for its own attendees but would not let me see. I wish to see all communications between the attendees, Mr. Nick John, Mrs. Ali and Mr. Kreiling in the month prior to the meeting and in the month after the meeting of 16-02-09.

Please procure for me the notes taken by Mr. Kreiling in his conversation/s with the Patent Office in the weeks running up to the aforementioned meeting. He sought information about me and tried to use some of that information against me at the meeting on 16-02-09. However, I am an innocent victim and witness to others' offences, so Mr. Kreiling could not undermine me, however hard he might try.

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**Andrew Hall**

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**From:** "Taylor, Gail (G&S Corporate Governance)" <gail.taylor@hmrc.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Cc:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "John, Nick (ESM Stamp Taxes)" <nicks.john@hmrc.gsi.gov.uk>; "Ali, Yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 16 April 2009 15:42  
**Subject:** RE: data protection act -breach

Dear All,

Unfortunately, I have been tied up all day and am sorry to say that I have only now got around to this. As I am leaving the office now I would prefer to fully devote my time and attention to this on Monday. I will be back in touch with a reply before close of business on Monday 20<sup>th</sup> April.

Thank you for your patience. Gail

**Gail Taylor**  
**Data Protection Unit**  
**Room BP5001 | Dunstanburgh House | Longbenton**  
**Newcastle upon Tyne | NE98 1ZZ**  
**Tel: 0191 2257638 | Fax: 0191 2253098**  
**email (internal): Taylor, Gail (Governance & Security)**  
**email (external): gail.taylor@hmrc.gsi.gov.uk**

---

**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 16 April 2009 08:21  
**To:** Taylor, Gail (G&S Corporate Governance)  
**Cc:** de Brunner, Mark (ESM); John, Nick (ESM Stamp Taxes); Ali, Yasmin (ESM Stamp Taxes )  
**Subject:** nFw: data protection act -breach  
**Importance:** High

Dear Mrs Taylor,

**DATA PROTECTION ACT / FREEDOM OF INFORMATION ACT**

I wrote to you on 09-03-09 as Data Privacy Officer for HMRC.

I made a number of requests for documents and information to which I am entitled, some of which you should not hold at all, such as the information about me and my affairs held by Mr. Paul Kreiling, (some of which he disseminated to Ms. Ali and Mr. John,) whose sole purpose of contacting that Patent Office in advance of a meeting with me on 16-02-09 was to procure information to help him cover up fraud in which HMRC has been complicit and undermine my efforts to recover my property and entitlements.

I would like you to read my email again (below) in the light of the selection of document sent to me yesterday by Mr. Craig Little and consider whether you have complied with the law.

You have not sent me the prejudicial information which Mrs. Ali and Mr. Kreiling (in particular) hold about me and my affairs, you have collected some emails to and from me, and you have removed all the internal emails about me and my affairs. The withheld emails are not exempt from disclosure and will have to be disclosed under the CPR, so I require you to follow the lower cost route and disclose the information under the Data Protection

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## Andrew Hall

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "Yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 16 April 2009 09:50  
**Subject:** SOLICITORS DETAILS - PRE-ACTION PROTOCOL

Mr. De Brunner,

The Comptroller is using Tsoi as his Solicitors. He states that they will deal with my claim for damages.

Please provide me with the details of your Solicitors.

Given that the Law Society will take disciplinary action against any Solicitor who deceives a third party or the Court in a Stamp Duty matter it will help resolve matters if we move forward on the basis that the truth, the whole truth and nothing but the truth is expressed.

I will forward the Law Society's considered view to your Solicitors, copying in the Law Society and SRA, to ensure that they cannot claim to be unaware of the consequences of deceit with respect to Stamp Duty matters.

The Law Society presents two options to Solicitors(1) volunteer the truth, or (2) cease to act for the client if the client will not give consent to the truth being told.

Once you have identified your Solicitors to me, it will be up to them to decide whether they will present your false claims to Counsel and be damned, personally and professionally, or decline to represent you.

You cannot escape the fact that you are sitting on a statement and core bundle which proves fraud, and you cannot escape the fact that you have a right of action under FA1999, and a RC Prosecutors' Pledge, which would have dealt with the fraud and a compensation claim on my behalf.

The fact that I am suing you does not release you from your duty to use that right of action – we can get the same Court to deal with all the outstanding matters.

The fact that you have breached your statutory duties and have been complicit in Stamp Duty fraud giving rise to liabilities to penalty under s.17 Stamp Act 1891 does not mean that HMRC is released from its duty as carer and manager of Stamp Duty to bring an action against the Comptroller, Mr. Brassington, Mr. Robey, Mr. Tutty and Mr. Atkinson for fraud.

I appreciate that the documentary evidence suggests that the Comptroller may well claim that HMRC approved the fraud in respect of transactions effected on or after 28-03-00, but such a claim will not persuade the Court to judge the Comptroller et al innocent – it will simply raise questions about HMRC's conduct.

In any event, HMRC had previously, and very recently, made it clear to the Comptroller that he must ensure that Stamp Duty has been paid before entering any transaction on his Registers – but you now say (under FOIA) that you did not ask the Comptroller to inspect documents and not to accept signed declarations on his forms, even though your six-page booklet (acknowledged in one of the Comptroller's letters to you concerning Stamp Duty and overseas customers) states otherwise.

The only way to get a straight response from you is through your Solicitors, bound by the Solicitors Code of Conduct, and even though you still refuse to tell the truth, let alone the whole truth, I have managed to turn some of your cards face up by other means.

If you are claiming that you are bound by confidentiality (which privilege Mr. Kreiling did not afford me) but that you want to tell me what you have been doing about the fraud, I refer you to para.13, s.114 sch.17 Finance Act 1999 and your Prosecutors' Pledge, and remind you that the High Court is the place where you can lay all your cards on the table face up, tell the whole truth, and face the consequences.

### The Sale Agreement

You are fully aware that Mr. Tutty acknowledged on 11-09-03 (a 7pm) that Stamp Duty would be chargeable on the assignment of a debt owing to Sense-Sonic Ltd.

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You are fully aware that there is no certificate of value in the sale agreement but that there is a clause requiring Mr. Brassington's companies to pay the Stamp Duty identified by Mr. Tutty.

You are fully aware that HMRC's view is that there was expected to be an assignment of debt in which the certificate of value should have been present, and that if Mr. Tutty and Mr. Brassington had considered the sale agreement to be the assignment (which is what Mr. Brassington claims), the certificate of value would have been placed therein and no declaration should have been signed claiming that Stamp Duty had been paid.

You are fully aware of your comment to the Comptroller on 22-03-00 that the more astute practitioner would draw up agreements to assign and have separate assignments executed to transfer IPR in order to avoid what you called "problems with Stamp Duty".

You are fully aware that the sale agreement is precisely what you had in mind for the more astute practitioner to draw up.

You are aware that the abovementioned comment is a rather odd thing to say, given that if practitioners were not already doing this prior to 22-03-00, Stamp Duty would need to have been paid on all chargeable property transferred by the documents relied upon for registration of transfers of IPR.

You are therefore fully aware of the consequences of the Comptroller's instruction to staff in 1992 to hide such main agreements in not open to public inspection folders and register the transaction as though Stamp Duty had been paid.

You are also aware that applicants for registration were executing false short form assignments following longer unstamped agreements which were expressed to be assignments and that the Comptroller was knowingly registering the fictitious assignments whilst hiding and/or ignoring the existence of the mentioned earlier assignments.

Whichever way you look at it, Mr. Brassington, Mr. Tutty and Mr. Robey knew that the document, if thought to be an assignment, was unstamped, and if thought to be a settlement, was mutilated in order to pass it off as an assignment.

And whichever way you look at it, the Comptroller's instructions to staff to hide main agreements was clearly made on the stated basis that such documents might be chargeable with unpaid Stamp Duty and might have other technical problems – i.e. they may or may not be expressed to be assignments.

As authorities, I have provided you with Coflexip Stena [1997] and Nutrinova [2001], so you can be in no doubt as to how my case will unfold, whether or not Mr. Brassington now pays the Stamp Duty.

Mr. Brassington can try to sue the Comptroller for hiding his document rather than throwing it back at him, but one needs only look at the applications themselves and the false claims he (Brassington) has made to you, to the High Court and to the Comptroller, to know that it was his (Brassington's) intention, and that of Mr. Tutty and Mr. Robey that the document was not properly examined for evidence of assignment and the payment of Stamp Duty and that they would have been very relieved to see that the Comptroller did not register it.

You are fully aware that applicants for registration are invited to comment on registrations, once made, and to complain if the name and address of the newly-registered proprietor is not correct.

You are fully aware that I complained to the Comptroller on 24-09-04.

You are fully aware that there is a Dispute Management protocol (in Patents Register Administration Desk Notes) which would have removed that registration when I complained on 24-09-04 of the lack of evidence of assignment, and that it was the Comptroller's exclusion of the unstamped document from the Register which caused him to reject my complaint.

You know for a fact that Sense-Sonic Ltd did not sign any of the Patent Office Forms and did not have an agent.

You know for a fact that the registrations are indefensible.

You know for a fact that this is fraud and that you have no excuse for the way you have dealt with my case.

You know for a fact that the documentary evidence meets all the requirements for bringing an action for fraud

and that I have taken the burden of proof on my shoulders and handed you the evidence on a plate.

You could get a summary judgement on the basis of the documentary evidence, and you know it.

As mentioned above, please supply the details of your Solicitors, and do so by return.

Andrew Hall



**Andrew Hall**

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**From:** "Chance, Teresa (G&S)" <teresa.chance@hmrc.gsi.gov.uk>  
**To:** <andrew.hall2@btconnect.com>  
**Sent:** 21 April 2009 08:40  
**Subject:** RE: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr Hall,

I am writing to advise you that the internal review of your FOI requests has not yet been completed and I need to consult further with colleagues who handled the original requests. I now expect that a further 15 working days will be required and you should have the response by 14 May 2009.

I apologise for this delay.

Yours sincerely

Teresa Chance

Teresa Chance  
FOI Team  
Room 4/52  
100 Parliament Street  
London  
SW1A 2BQ

020 7147 3253

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**From:** Chance, Teresa (G&S)  
**Sent:** 06 April 2009 11:59  
**To:** 'andrew.hall2@btconnect.com'  
**Subject:** RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr Hall,

Your email below has been passed to me to deal with your Internal Review request under the Freedom of Information Act 2000. This is receiving attention and I would expect that you should receive a response by 22 April 2009.

Yours sincerely

Teresa Chance

Teresa Chance  
FOI Team  
Room 4/52  
100 Parliament Street  
London  
SW1A 2BQ

020 7147 3253

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Chance, Teresa (G&S)" <teresa.chance@hmrc.gsi.gov.uk>  
**Cc:** "Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "Yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 21 April 2009 18:50  
**Subject:** Re: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Ms. Chance,

**TERMINATION OF REVIEW - BREACH S.77 FOIA 2000**

I first refer you and the recipients to your email below. You say you want to talk to the people who blocked the information. You should have done that at the outset and you should have procured the files yourself, in order to assess the validity of their decisions.

I do not accept that more time is necessary to review HMRC's decisions to lie about the documents you hold and which must be made public under the FoIA upon request.

It is my firm belief that you have not used the time to date to make the appropriate inquiries (the review being an inquiry, not an enquiry).

**Letters which HMRC denies exist are now in my possession from another source (UK IPO).** As HMRC is trying to cover up fraud by withholding these letters, the offence under s.77 is very serious.

Upon receipt of my request for a Review, all you had to do was call for the communication file between HMRC and the Patent Office - a file which establishes policy by which the public's documents are registered or rejected by the Comptroller (Patent Office).

I, and any member of the public, am/is entitled to copies of the communications in that file.

The other letters, which HMRC claims it does not have to admit or deny exist, are not subject to such protection from disclosure under FoIA.

How do I know this? I have some of those letters too, again, from another source.

**This is a breach under s.77 Freedom of Information Act 2000.**

I am familiar with the process under s.77 as the ICO is involved in a criminal investigation with respect to the Comptroller's unlawful instructions to staff to hide unstamped documents. Investigators are now bound for the Patent Office to dig out the original versions of those Desk Notes which the Patent Office refuses to hand over.

I am therefore handing this matter to the ICO under s.77 as you and your colleagues have not acted in accordance with the Act.

**You do not therefore have my agreement to take 15 days to complete a review which you have not embarked upon with appropriate force - which is the reason why you have achieved nothing to date.**

The time is up, and as your colleagues have not changed their minds in the allotted time, your decision is to stand by their blocking of information and argue your case in the criminal courts under s.77.

Your duty upon receipt of my request for a Review was to immediately procure the files containing the documents I requested, study the documents and, if necessary (which it is not), seek legal advice independent of that which resulted in the unlawful withholding of information, and send me copies of all requested information and documents which cannot be legitimately excluded - i.e. **all of them**.

As I have 23 pages of documents to present to a criminal court by way of examples of the actual documents you have withheld, your colleagues are on a hiding to nothing (or rather a hiding to conviction) by withholding

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those and other documents and delaying matters any further.

Pages 47 to 70 of my main evidence bundle for civil proceedings present those documents, which you have in your files, deny exist. I procured them under the FoIA from the Patent Office - who had already denied their existence in an earlier response under FoIA, so faced the same action you now face.

I should point out that my civil evidence bundle exceeds 800 pages, but I long-since left the first 100 pages blank in anticipation of documents from HMRC and the Comptroller showing how they dealt with the partial abolition of Stamp Duty in 2000 (fraudulently). Only pages 1 - 46 are now left blank, **and I await your disclosure to plug that gap.**

HMRC is trying to cover up Stamp Duty fraud (which is now beyond cover-up and in the hands of the Attorney General's Office), and this is why you are being obstructed in your work as a FoI Officer by your colleagues, senior officers and directors.

Pages 47-70 of my bundle show that HMRC knew that the Comptroller was going to breach the Stamp Act on a regular basis after 28-03-00, and pages 71-100 show how the Comptroller simultaneously deceived Parliament into reducing the number of necessary signatures on an application for registration of an assignment to just one (by falsely claiming that it was a burden on customers to procure two signatures on an application to register an assignment - note: there is no such burden, applicants simply send a copy of their assignment instead of procuring others' signatures; note: the Comptroller did not want to check assignments, he wanted to rubber-stamp forms instead and blame the applicant for any breach of Stamp Act 1891 or other defect in the registration).

The reason for the rule change (which did not go according to plan, I should add - as the plan was utterly ridiculous) was so that the Comptroller could register transactions on the basis of a single signature on an application form, and ignore any documentary evidence sent with the application form. He told HMRC on 24-12-1998 that he was not going to look at documentary evidence and would accept the buyer's signature on a declaration (on the application form) that Stamp Duty had been paid, and would accept the buyer's and the seller's signatures as proof of assignment.

Note: if he does not have both signatures, there is no evidence of assignment and the applicant must submit documentary evidence to prove assignment. Therefore the Comptroller cannot legitimately ignore documents.

I should point out that the documentary evidence in my bundle also shows that the comptroller's scam failed, as the signature he must procure as evidence of assignment under the amended rule 46(2) is that of the seller (officers wanted it to be the buyer's signature, so that the one signature would cover for the Stamp Duty declaration also and do away with documentary evidence all together).

The communications with HMRC put the icing on the cake, as the Comptroller told HMRC that he would no longer inspect any documentary evidence sent with a Form which is "duly signed" (by all parties - to serve as evidence of assignment and the payment of Stamp Duty). The Comptroller did not mention that he was simultaneously trying to change the rules so that he needed only the buyer's signature as proof of assignment.

The attempt failed and Parliament approved a change whereby the assignor's signature alone would be acceptable. The rule was changed on stated grounds that there were benefits for customers; there were not. The rule-change did not reduce the number of signatures required, as there was still the buyer's signature to procure on the application under the Stamp Act 1891 - the Comptroller never told Parliament this.

Therefore, the Comptroller deceived Parliament into removing the requirement for a signature which he still needed for registration purposes - the buyer's.

But, as mentioned, the original intention had been to remove the seller from the process, because it is the lack of his/her signature on a Form 21/77 that results in so many Forms 21/77 being accompanied by documentary evidence.

What my case shows is that when a Form 21/77 is accompanied by a chargeable document which does not present sufficient evidence of assignment (having been mutilated so as not to clearly show that it is not in fact an assignment), the Comptroller will hide it and then make any excuse he can, in an attempt to give credence to a Form 21/77 that is signed by just one person (but needs to be signed by two, in the absence of registered documentary evidence of assignment) and is registered as being the only necessary evidence of assignment.

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HMRC is covering up for registration offences which are simply indefensible and is committing further offences in doing so.

Falsifications of the register can carry penalties of up to 2 years imprisonment. If ever there was justification for the full term being handed down, it is here.

**Your review is over.**

**I have sufficient documentary evidence - examples of the very documents you have withheld - to prove that HMRC lied and withheld information which its senior officers and directors knew was not exempt from disclosure.**

**There is therefore no doubt as to your breach of FoIA 2000, so there is no need or justification for prolonging this sham review.**

**The matter of the request and the review is closed between us.**

**It is now a matter between me and the ICO and between the ICO and HMRC.**

**I am passing the communications and evidence to the ICO with a complaint under s.77 Freedom of Information Act 2000.**

HMRC is in breach of the Data Protection Act also (having withheld documents which I requested thereunder and to which I am entitled) I am referring that matter to the Information Commissioner also, as an entirely separate matter.

Yours sincerely,

Andrew Hall

----- Original Message -----

**From:** [Chance, Teresa \(G&S\)](#)

**To:** [andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)

**Sent:** Tuesday, April 21, 2009 9:40 AM

**Subject:** RE: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

~~Dear Mr Hall,~~

~~I am writing to advise you that the internal review of your FOI requests has not yet been completed and I need to consult further with colleagues who handled the original requests. I now expect that a further 15 working days will be required and you should have the response by 14 May 2009.~~

~~I apologise for this delay.~~

~~Yours sincerely~~

~~Teresa Chance~~

Teresa Chance  
FOI Team  
Room 4/52  
100 Parliament Street  
London  
SW1A 2BQ

020 7147 3253

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**Andrew Hall**

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**From:** "Chance, Teresa (G&S)" <teresa.chance@hmrc.gsi.gov.uk>  
**To:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**Cc:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>; "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 23 April 2009 12:02  
**Subject:** RE: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr Hall,

Thank you for your email confirming that you no longer require an Internal Review of your FOI requests. I have noted your comments and I understand that you will now be taking this up with the Information Commissioner's Office.

Yours sincerely

Teresa Chance

Teresa Chance  
 FOI Team  
 Room 4/52  
 100 Parliament Street  
 London  
 SW1A 2BQ

020 7147 3253

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**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 21 April 2009 19:50  
**To:** Chance, Teresa (G&S)  
**Cc:** de Brunner, Mark (ESM); Ali, Yasmin (ESM Stamp Taxes ); John, Nick (ESM Stamp Taxes)  
**Subject:** Re: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.  
**Importance:** High

Dear Ms. Chance,

**TERMINATION OF REVIEW - BREACH S.77 FOIA 2000**

I first refer you and the recipients to your email below. You say you want to talk to the people who blocked the information. You should have done that at the outset and you should have procured the files yourself, in order to assess the validity of their decisions.

I do not accept that more time is necessary to review HMRC's decisions to lie about the documents you hold and which must be made public under the FoIA upon request.

It is my firm belief that you have not used the time to date to make the appropriate inquiries (the review being an inquiry, not an enquiry).

**Letters which HMRC denies exist are now in my possession from another source (UK IPO).** As HMRC is trying to cover up fraud by withholding these letters, the offence under s.77 is very serious.

Upon receipt of my request for a Review, all you had to do was call for the communication file between HMRC and the Patent Office - a file which establishes policy by which the public's documents are registered or

1173

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Chance, Teresa (G&S)" <teresa.chance@hmrc.gsi.gov.uk>  
**Cc:** "Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "Yasmin (ESM Stamp Taxes)" <yasmin.ali@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 23 April 2009 13:44  
**Attach:** p47-49a.PDF; p49b patents & designs journal 27-01-09.PDF; p100a HMRC booklet see M.PDF; p50 HMRC to UK IPO 07-01-99.PDF  
**Subject:** Re: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Ms. Chance,

Thank you for your email below.

This email ends my communication with you in respect of these matter and will be sent to the ICO with all earlier communications in respect thereof, and together with examples of other documents HMRC has withheld and which are of direct relevance to the Comptroller's Stamp Duty fraud.

A Review is used to establish whether withheld and denied documents exist and should have been withheld. If it is proved that denied documents do exist and, from their content, it is clear that they are not exempt from disclosure, the continuation of an Internal Review beyond its time limit and without an admission of breach, is simply unjustifiable.

Time is of the essence - there is a fraud to put before the Court, and HMRC is continuing to obstruct me.

**For the purposes of clarity:**

I did require an Internal Review of my FOI requests.

Furthermore, I was entitled to one, and I expected a decision within the time limits, since it was a straightforward matter of unlawful obstruction for the purposes of covering up fraud.

The reason that we are now in this situation is that was clear that the original decision to obstruct disclosure and to deny the existence of communication was unlawful. Furthermore, not only did the communications and documents exist, they came into my possession whilst you were supposed to be reviewing them for disclosure yourself. I received the documents under FoIA 2000 from the person who produced and received the letters which HMRC received and produced (but denies exist).

I still require disclosure of all the requested information and documents, but will take this up with the ICO under s.77.

I have yet to see any proof that HMRC asked the Comptroller (Patent Office) not to rely on signed declarations on his application Forms, but rather to inspect the actual documents of transfer. HMRC's claim of its supposed request of the Comptroller was published in its six-page booklet which appeared in the CIPA journal in September 1999. This booklet fell under the FoI request, as did any such request (which the response under FoI denies exists). The Comptroller did not act as though he had been asked to inspect documents, as following his letter to HMRC of 24-12-1998 (a letter which HMRC would not admit to or deny receiving) and HMRC's response of 07-01-1999 (a letter which HMRC denied existed) the Notice attached to the Comptroller's letter of 24-12-1998 was published in the Patents & Designs Journal on 27-01-1999.

I attach the two letters, the journal page and the booklet page (see "M") for your information.

As mentioned, I have 23 pages of documentation to prove that HMRC's handling of my requests for information are breaches under s.77.

I have called time on the Internal Review because it is a sham.

You will no doubt be asked to produce the necessary communications to show how the time allowed for an Internal Review of such bogus responses has been spent.

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If you are certain that HMRC has been acting lawfully, your Review would have been completed.

As you are not certain, you should report the matter to the appropriate Director at HMRC - unless such unlawful conduct is expected of HMRC's employees as a matter of standard practice (rather like the Comptroller's Stamp Duty fraud, to which HMRC turned a blind eye).

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Chance, Teresa \(G&S\)](#)

**To:** [Andrew Hall](#)

**Cc:** [de Brunner, Mark \(ESM\)](#) ; [Ali, Yasmin \(ESM Stamp Taxes \)](#) ; [John, Nick \(ESM Stamp Taxes\)](#)

**Sent:** Thursday, April 23, 2009 1:02 PM

**Subject:** RE: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

Dear Mr Hall,

Thank you for your email confirming that you no longer require an Internal Review of your FOI requests. I have noted your comments and I understand that you will now be taking this up with the Information Commissioner's Office.

Yours sincerely

Teresa Chance

Teresa Chance  
FOI Team  
Room 4/52  
100 Parliament Street  
London  
SW1A 2BQ

020 7147 3253

---

**From:** Andrew Hall [<mailto:andrew.hall2@btconnect.com>]

**Sent:** 21 April 2009 19:50

**To:** Chance, Teresa (G&S)

**Cc:** de Brunner, Mark (ESM); Ali, Yasmin (ESM Stamp Taxes ); John, Nick (ESM Stamp Taxes)

**Subject:** Re: RE: Requests under the Freedom of Information Act 2000 - breach, s77 FoIA.

**Importance:** High

Dear Ms. Chance,

**TERMINATION OF REVIEW - BREACH S.77 FOIA 2000**

I first refer you and the recipients to your email below. You say you want to talk to the people who blocked the information. You should have done that at the outset and you should have procured the files yourself, in order to assess the validity of their decisions.

I do not accept that more time is necessary to review HMRC's decisions to lie about the documents you hold and which must be made public under the FoIA upon request.

1175

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Cc:** "Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 23 April 2009 14:16  
**Subject:** Re: ADJUDICATION - S.12 STAMP ACT 1891

Mr. De Brunner,

Would you please acknowledge receipt of my request under s.12 Stamp Act 1891 for Adjudication of the 15-09-03 "agreement relating to the sale and purchase of certain assets" owned by Sense-Sonic Ltd?

The document is still in your possession, as it was never returned.

HMRC's past claims that the original document must be submitted and that the Stamp Duty must be paid in advance were false. As were HMRC's claims about me incurring penalties for non-payment within 30 days of the Notice.

Ms. Ali clearly did not want to establish a formal position on this.

I want a Formal Notice of Decision on Adjudication of that document, and if, upon any further inspection (although I see that your Solicitor inspected the documents over a year after the application for Adjudication was made, and should therefore be satisfied with the position), you consider that it is not a document which needs to be Stamped, I would like you to affix an Adjudication Stamp to that end.

With proceedings about to start, it is necessary for me to have everything ready for Mr. Brassington to pay the Stamp Duty. If he does this within the 30 day time limit, he will save an additional penalty of up to £300.

As you know, from amongst the wealth of documentary evidence you wish had never surfaced, Mr. Brassington lied continuously to HMRC (and the courts from August 2007 and fabricated the stories about a capital loan in order to avoid paying Stamp Duty.

Your Solicitor dismissed his lies and accepted the truth in the accounts, board meeting minutes etc. Furthermore, your Solicitor no doubt appreciated the evidence of the Memorandum dated 11-09-03 in which Mr. Brassington and members of the general public were told that the assignment of the debt would be chargeable with Stamp Duty.

Mr. Brassington cannot have it both ways - if he has an assignment (which he does not) it is chargeable with Stamp Duty, and if he does not have an assignment, the sale agreement is chargeable with Stamp Duty under FA1999.

I therefore see no reason why you cannot now do as you so rudely set out to do some months ago and issue the Formal Notice forthwith.

You have caused me significant damage by your actions, lies and delays, and I require that you do not add to this by adding further unjust delay.

1176

Time is of the essence.

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>  
**Sent:** 29 April 2009 07:14  
**Subject:** Fw: ADJUDICATION - S.12 STAMP ACT 1891

Mr. De Brunner et al,

On 23-04-09 (email below) I asked you to acknowledge receipt of my request for Adjudication of the 15-09-03 sale agreement under s.12 Stamp Act 1891.

You have not done so.

If you are holding out that you have already completed the investigative part of the Adjudication and that all you need is a cheque, I remind you that you have yet to send me a Formal Notice of Decision on Adjudication telling me how much duty, penalty and interest there is to pay.

Once you have done that, there is a 30 day period during which payment must be made if an appeal is to be filed. If payment is not made within 30 days of the Notice, you have discretion to add a further penalty of up to £300 to the amount already due.

I fail to see how not issuing a Formal Notice helps me.

I do see, however, how avoiding making a formal declaration with respect to Stamp Duty on the document helps the Comptroller and those at HMRC who have been complicit in his fraud.

Please respond to my request for acknowledgement of receipt of my request for Adjudication under s.12 Stamp Act 1891 by return.

I told you that time is of the essence and you have ignored it.

I repeat, time is of the essence.

1178

Andrew Hall.

----- Original Message -----

From: "Andrew Hall" <[andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)>

To: "de Brunner, Mark (ESM)" <[mark.debrunner@hmrc.gsi.gov.uk](mailto:mark.debrunner@hmrc.gsi.gov.uk)>

Cc: "Yasmin (ESM Stamp Taxes )" <[yasmin.ali@hmrc.gsi.gov.uk](mailto:yasmin.ali@hmrc.gsi.gov.uk)>; "Nick (ESM Stamp Taxes)" <[nick.john@hmrc.gsi.gov.uk](mailto:nick.john@hmrc.gsi.gov.uk)>

Sent: Thursday, April 23, 2009 3:16 PM

Subject: Re: ADJUDICATION - S.12 STAMP ACT 1891

> Mr. De Brunner,  
>  
> Would you please acknowledge receipt of my request under s.12 Stamp Act  
> 1891 for Adjudication of the 15-09-03 "agreement relating to the sale and  
> purchase of certain assets" owned by Sense-Sonic Ltd?  
>  
> The document is still in your possession, as it was never returned.  
>  
> HMRC's past claims that the original document must be submitted and that  
> the Stamp Duty must be paid in advance were false. As were HMRC's claims  
> about me incurring penalties for non-payment within 30 days of the Notice.  
>  
> Ms. Ali clearly did not want to establish a formal position on this.  
>  
> I want a Formal Notice of Decision on Adjudication of that document, and  
> if, upon any further inspection (although I see that your Solicitor  
> inspected the documents over a year after the application for Adjudication  
> was made, and should therefore be satisfied with the position), you  
> consider that it is not a document which needs to be Stamped, I would like  
> you to affix an Adjudication Stamp to that end.  
>  
> With proceedings about to start, it is necessary for me to have everything  
> ready for Mr. Brassington to pay the Stamp Duty. If he does this within  
> the 30 day time limit, he will save an additional penalty of up to £300.  
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> As you know, from amongst the wealth of documentary evidence you wish had  
> never surfaced, Mr. Brassington lied continuously to HMRC (and the courts  
> from August 2007 and fabricated the stories about a capital loan in order  
> to avoid paying Stamp Duty.  
>  
> Your Solicitor dismissed his lies and accepted the truth in the accounts,  
> board meeting minutes etc. Furthermore, your Solicitor no doubt  
> appreciated the evidence of the Memorandum dated 11-09-03 in which Mr.  
> Brassington and members of the general public were told that the  
> assignment of the debt would be chargeable with Stamp Duty.  
>  
> Mr. Brassington cannot have it both ways - if he has an assignment (which  
> he does not) it is chargeable with Stamp Duty, and if he does not have an  
> assignment, the sale agreement is chargeable with Stamp Duty under FA1999.

1179

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Taylor, Gail (G&S Corporate Governance)" <gail.taylor@hmrc.gsi.gov.uk>  
**Cc:** "Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>; "Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 04 May 2009 13:00  
**Subject:** Re: data protection act -breach

Dear Ms. Taylor,

I have just received a letter from you by post which is dated 23-04-09. **Please confirm, by return, the date of posting.**

It would appear that the full extent off your "review" of HMRC's breach of the Data Protection Act was to ask the people who have withheld documents if they have disclosed all that they should.

Given that we are in the midst of a massive fraud which HMRC has been trying to cover up, those people are not going to volunteer documents.

Suddenly, these people are experts in DPA compliance?

So where do you fit into all of this?

Surely, it is your job in such circumstances to inspect the files and decide whether these people are hiding information.

I identified specific information to you at the outset - such as that procured by Mr. Kreiling in February 2009 from the Comptroller-General of Patents, Designs & Trade Marks - the person who has committed Stamp Duty fraud with HMRC's blessing.

I am a victim of fraud which HMRC has the right of action to deal with under FA1999.

HMRC's Mr. Kreiling should not be procuring and holding information on me for the purposes of opposing me.

Under HMRC's Prosecutors' Pledge, HMRC should be keeping me informed of progress with respect to HMRC's action against the fraudsters - but as HMRC has been trying to cover up the fraud, there has been no action to report to me; instead, I have received lie after lie and false report after false report from Ms. Ali (either from her directly, or via Mr. Hanratty, Edinburgh Stamp Office).

I respectfully warned you by telephone that to side with your colleagues and let them get away with keeping information secret would put you in the firing line too.

You have ignored that warning and have acted in accordance with what those colleagues have required, and not in accordance with the Act.

As a result, your letter is a standard format nonsense, and you know full well that I do not feel that you have addressed the matter at all, let alone "thoroughly".

Your (HMRC's) Data Protection and Data Privacy practices and your own role and responsibilities need a thorough review. It is utterly ridiculous that you should see your role as a mere messenger and send complainants standard format letters which you know do not apply in the circumstances.

The Attorney General's Solicitor is now aware of the evidence which HMRC has buried in order not to take action against the fraudsters and you can rest assured that documentary evidence which your colleagues withheld in breach of FoIA 2000 does exist and is most definitely not exempt from disclosure (I now have 23 pages of it from another reluctant source).

Civil Servants at HMRC and at the Patent Office are under the misconception that they are employed to lie in order to cover up fraud, they are not.

1180

My dispute with HMRC has arisen from its breach of Statutory Duty and from its decision to oppose me (a victim of fraud) instead of opposing the fraudsters.

The information which HMRC has procured and put in writing since making the unlawful decision to oppose me is not protected from disclosure by the Acts.

You have shown that your department is wholly ineffectual and that its allegiance is to HMRC's senior officers and not to the Act.

The matter is to be dealt with by the Information Commissioner and the High Court.

**Please send me, by return, a copy of your file on this matter.**

**Please explain, by return, why you needed more time to complete your "review" when all you did was ask the offending officers if they considered that they had disclosed all that they should.**

**Please explain how the offending officers were trained to know what they are required to do under the Data Protection Act and who advises them on such matters.**

Bear in mind that whether or not HMRC thinks it has the right to ask other people (Patent Office, for example) what information they might have to undermine me, you still have a legal obligation to tell me what information you hold about me and why you hold it.

The bottom line here is that HMRC is fully aware of a massive Stamp Duty fraud at the Patent Office going back at least to 1992 and does not want it to be exposed, because some of the fraudsters are Civil Servants.

Mr. De Brunner still thinks that he can bury this matter. He has another thing coming.

I will see that your Solicitors are struck off if they attempt to mislead the Courts and/or the Information Commissioner.

The Law Society has made its position clear to this end. According to the Law Society's stated view of its Code of Conduct, the Solicitors must cease to act if Mr. De Brunner will not allow them to tell the truth about the Stamp Duty position.

I refer you to the bold sections herein and look forward to immediate action in respect thereof.

Time is of the essence.

Yours sincerely,

Andrew Hall.

----- Original Message -----

**From:** [Taylor, Gail \(G&S Corporate Governance\)](#)

**To:** [Andrew Hall](#)

**Cc:** [de Brunner, Mark \(ESM\)](#) ; [John, Nick \(ESM Stamp Taxes\)](#) ; [Ali, Yasmin \(ESM Stamp Taxes\)](#)

**Sent:** Thursday, April 16, 2009 4:42 PM

**Subject:** RE: data protection act -breach

[Dear All,](#)

[Unfortunately, I have been tied up all day and am sorry to say that I have only now got around to this. As I am leaving the office now I would prefer to fully devote my time and attention to this on Monday. I will be](#)

1181



**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Cc:** "yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 06 May 2009 13:00  
**Subject:** Fw: Patent Office - registration of unstamped instruments

Mr. De Brunner,

Here, below, is the email which you said you could not open.

The other email which you said you could not open is attached to my latest email to you (to follow).

You have long-since sought legal advice and have had more than enough opportunity to put things right, so I will not be entering into communications with the Solicitor who wrote to me last week asking for these emails.

It is not a complex matter, it is a simple matter - you have acted at all times to cover up the Comptroller's fraud and pervert the course of justice.

You have breached the Data Protection Act and the Freedom of Information Act in your attempts to stop the whole truth coming out.

Falsification of the Patent Office Registers and Stamp Duty fraud are criminal offences for which there are established legal procedures and penalties. I have been denied those legal procedures and have been forced to rely on civil proceedings.

I am therefore putting the core matters before the High Court (the Comptroller's falsification and fraud, and your joint cover-up) and we shall see what the Judge has to say about taking things forward against you both.

Andrew Hall.

----- Original Message -----

**From:** [Gair, John \(ESM\)](#)  
**To:** [Andrew Hall](#)  
**Cc:** [Hanratty, Les \(ESM Stamp Taxes\)](#)  
**Sent:** Monday, August 18, 2008 9:31 AM  
**Subject:** RE: Patent Office - registration of unstamped instruments

Dear Mr Hall

Thank you for letting me see the letter. Section 12 Stamp Act 1891 is the primary legislation which covers the Adjudication process. At subsection 1 it states "...the Commissioners may be required by any person to adjudicate with reference to any executed instrument..." . Our interpretation of this passage is, and has always been, that Adjudication can only be carried out on the original document. In this case we have never had possession of the original document and it must follow that our letter to you, firm in its' conclusions though it is, cannot be regarded as a Formal Notice of Decision on Adjudication. The question of whether or not appeal has been made is not relevant.

In my researches on the subject I have come across a case which bears certain similarities to your own (on my limited understanding of same); *Re McDermott's Application* [1996] STC 483. In that case it was sought to have a patent registration set aside by virtue of having been made on the basis of an unstamped document. The application failed. Nor, to the best of my knowledge, was any remedy under the provisions of Section 17 Stamp Act 1891 sought.

I appreciate that you will find this disappointing. I have copied Mr Hanratty who will, no doubt, be happy to assist in the future.

Yours sincerely

1182

John Gair  
Stamp Taxes

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**From:** Andrew Hall [mailto:andrew.hall2@btconnect.com]  
**Sent:** 07 August 2008 13:36  
**To:** Gair, John (ESM)  
**Subject:** Patent Office - registration of unstamped instruments

Dear Mr. Gair,

Many thanks for discussing my situation and that of HMRC with respect to the Comptroller-General of Patents, Designs & Trade Marks' registration of transactions without checking the Stamp Duty liabilities.

Mr. Hanratty, who has been passing on evidence to HMRC policy/compliance is away until a week on Monday and I have to file proceedings in the High Court for a Judicial Review.

I am seeking information on HMRC's timescale for dealing with the Comptroller under s.17 Stamp Act 1891 - i.e. when can I expect to hear what HMRC is going to do about the registration of the unstamped instrument?

I am also seeking confirmation that the attached letter complies with the law in respect of Formal Notices of Decision on Adjudication under s.12 Stamp Act 1891.

Having had assessments since 13th July 2007, I was most definitely requesting formal adjudication.

Would you please see if you can get me answers?

It would greatly help me to have confirmation from HMRC that there was no appeal lodged in response to the Formal Notice and that the matter is not disputable.

I am not well up on estoppel, but I expect that I can ask the court to have the Comptroller estopped from claiming that the chargeable nature of the instrument is in doubt.

Under statutory Rules, he can avoid correcting the Registers by saying that he has a doubt. However, in this case, his doubt is entirely bogus as it is clearly removable by virtue of HMRC's Decision.

I sought correction of the Registers for their reliance on an unstamped instrument. It is ridiculous to issue a Decision declaring there to be doubt as to whether the instrument should be stamped and that the registers should remain unaltered - but that is what the Comptroller has done.

Many thanks for your time and help.

Yours sincerely,

Andrew Hall.

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1183

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Cc:** "yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>; "Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 06 May 2009 13:00  
**Subject:** Fw: Pre-action protocol

Mr. De Brunner,

This forwarded email (below) is the 19-09-08 attachment which your latest Solicitor could not open and to which he refers twice in his letter to me.

Mrs Ali told Mr. Hanratty to send this bogus excuse as to why "the Solicitor" had not made a decision (since April 2008) with respect to issuing a penalty under s.17 Stamp Act 1891.

Please pass this to your latest Solicitor whom you appear to have instructed at this late stage in an attempt to spin things out.

You have had plenty of time to assess the situation and decide whether or not to oppose me.

I reasonably take it that you have decided to oppose me and shall therefore continue with preparations for the High Court regardless of your Solicitor's comments.

You do not therefore have 45 days to decide whether or not you will oppose me in the High Court - I gave you two weeks to declare whether you were going to oppose me, and you have chosen to do nothing in those two weeks.

Nor will I be waiting 45 days for your Solicitor to react to my recent letters to you.

You have shown by your breaches of the FoIA and the Data Protection Act and your bogus handling on my complaint and reviews that you are trying pervert the course of justice.

If you pull a stunt over pre-action protocol in order to delay proceedings, I shall introduce all my emails and evidence to show the Court that involving yet another Solicitor (20 months after you should have raised this matter with one) and helping yourself to a further 45 days from the date of his long over due letter is merely a tactic to delay matters even further. I shall also refer to Mr. Kreiling's contact with the Patent Office in order to undermine me in my efforts to deal with my grievances by way of a meeting on 16-02-08.

You are as ready to lie to the Court as you ever were, and I am not delaying bringing proceedings against the Comptroller (to which I am joining you on account of your collusion) just because you want to introduce yet another Solicitor at this late stage.

If you have anything to say before a claim is issued, I suggest you get your skates on and say it. Having been lied to repeatedly by all of you, I really do not see why I should wait another 45 days only to be told that you are then going to have a think about matters once again.

I have provided the Attorney General's Solicitor with the information he requested of me last week and I am confident that now that he has my Statement of 05-11-08 and electronic evidence bundle (as sent to you on 05-11-08) your answer to his question as to whether HMRC thinks that the penalties arise from innocent errors or possible fraud (quite definite fraud in this case) is going to raise all hell if you dare to suggest that there is doubt in your mind as to whether the Patent Office registration procedure on 20-09-04 was utterly unlawful from both sides of the Patent Office counter.

As mentioned, I am reporting your breaches of FoIA and DPA to the Information Commissioner as wilful offences, as the documents and information I require of you were not exempt and have been withheld in order to cover up fraud and pervert the course of justice.

As I now have some of those documents, I can prove that you withheld documents of great significance which are not exempt from disclosure.

I am sure that it has dawned on you that your conduct over the past 20 months has put you clearly on-side

1184

with the fraudsters at the Patent Office (it's not just the original offences, there is the four and half year cover-up to consider also - which is also fraudulent).

It therefore stands to reason that you are not fit to bring an action under FA1999 in the name of HMRC by reason of your complicit conduct and collusion with the Comptroller in your attempts to undermine me and protect him.

I am therefore looking to you to tell the truth, for once, to the Attorney General's Solicitor (bearing in mind that if you respond through your Solicitor and he lies in respect of Stamp Duty, the Law Society - LCS - will deal with it as a serious breach of their Code of Conduct).

All the Attorney General needs is your view on how the liability to penalty has arisen, bearing in mind that the unstamped document was excluded from the Register on 20-09-04 (and put on a record elsewhere - see s.17 Stamp Act 1891).

I remind you that the Comptroller's receipt of the bogus application, which included the unstamped document, was registered by him on 13-09-04 under s.32 Patents Act 1977. Such recordal gives rise to penalty under s.17 Stamp Act 1891 also.

I refer you to s.33(4) Patents Act 1977 for the legal status of such a registration of receipt of an application, and you will see that it certainly is a breach of the Stamp Act 1891.

In fact Jacob J stated in Coflexip [1997] that registrations of receipt of unstamped applications can create a holding position whilst documents are sent for Stamping - but I am going to get this corrected, as unstamped documents should be rejected before being booked in and should not be used to establish a "holding position".

I should point out that the Information Commissioner's next criminal investigation of the Comptroller's conduct (further to the current investigation and the impending interviews in respect of the Desk Notes) involves his booking-in records (which list the documents received in an application), which he denies exist in a centralised form (see the Desk Notes for the contradiction). These records, which must be released under FOIA, expose what documents have been hidden over the years.

The Comptroller also refuses to hand over the list of patent files he has called up from storage since he realised that I knew he had hidden excluded documents therein, in Not Open to Public Inspection pink jackets.

You also know full well that Brassington can be held in contempt of court over his claims under statements of truth to the High Court on 09-08-07 with respect to what he knew and what he had been told with respect to the Stamp Duty liability. You are in no doubt whatsoever that he has lied profusely to the Court, HMRC and the Comptroller (you have the documentary evidence of all of this).

Furthermore, you know from your own letters, which you deny exist, that a signed declaration on a Form 21/77 is held by the Comptroller to declare that Stamp Duty has been paid and that a deleted declaration denotes that no Stamp Duty is chargeable.

You are therefore in no doubt that the practitioner's signed declarations with respect to Stamp Duty on the Patents Form 21/77 dated 09-09-04 were fraudulently made and that those who sent documents to the practitioner on 23-01-04 knew that an assignment of debt would be chargeable with Stamp Duty and that if they held the mutilated document to be an assignment of IPR, it would also (in their minds) be an assignment of the debt and therefore be chargeable with Stamp Duty.

All of this you know.

I am not telling you things that you do not already know - I am simply making sure that any claim you might attempt to make to the Court of not having sufficient information upon which to decide whether or not you have done wrong and whether or not your conduct has caused me loss and harm and deprived me of the appropriate legal process and compensation, will be utterly destroyed by the evidence.

Any claim from you with regard to lack of information or time to consider it in order to defend my claim against you for damages will be stopped in its tracks as an abuse of process and as an attempt to pervert the course of justice, to prevent the fraud from being exposed and being dealt with in the Courts.

All your efforts to date have been made to prejudice and oppose me and enable the Comptroller to keep charging renewal fees on invalid registrations of unenforceable rights.

1185

**ADJUDICATION**

Under the circumstance of your breach of s.12 Stamp Act 1891 and the delay and damage you have caused by not taking the action which you should have taken, I require you to tell me why you have not yet got around to issuing a Formal Notice of Decision on Adjudication, particularly as there is nothing new to add to the papers to suggest that you need do anything but calculate the interest since 05-02-08 and add it to the figure of £30,765.

You will not put this matter to one side and issue the Notice "in due course", you will deal with it forthwith as a matter of the utmost urgency and tell me by return the date upon which the Notice will be issued.

My request for Adjudication is not something to be placed in the hands of the Solicitor you have instructed to oppose me.

Adjudication is not a litigious matter.

You said that you would issue a Notice "right away" in a previous letter, so I fail to see why you have delayed matters when you knew that you were on notice of my intention to issue my claim in the High Court.

Be sure to tell your Solicitor that the clock does not get re-set just because you have decided to do nothing with my emails for several weeks.

There are no complex issues here, other than those introduced by you and the Comptroller to cover up fraud.

I have told the Comptroller that I shall be issuing my claim within 14 days.

You know what he has done and you know what you should have done.

You denied me the proper procedure for dealing with the Comptroller's fraud and I am therefore bringing the action myself and claiming damages from those who have caused me loss and injury.

My claim will be issued without further notice.

Andrew Hall.

----- Original Message -----

**From:** [Hanratty, Les \(ESM Stamp Taxes\)](#)

**To:** [Sense-Sonic Ltd](#)

**Sent:** Friday, September 19, 2008 4:27 PM

**Subject:** Stamping of Duplicate Documents

Dear Mr Hall,

Since our telephone conversation earlier today I have been advised that the delay is due to the solicitor being off ill. I know this is not what you wish to hear and I can only apologise for the delay.

With regard to your question on the stamping of a duplicate document. I can advise you that duplicate documents can be stamped under the provisions of Section 11 SA 1891 and stamped with duty under the provisions of Para 19 of Schedule 13 FA 1999 The duplicate document under hand only of an instrument under seal is regarded as chargeable under Para 19 . Provided the original has been fully stamped the duplicate is chargeable with £5 fixed duty and denoted with the "Duplicate Denoting Stamp . It is important to note that where the provisions of Section 11 apply evidence showing proof the original document has been stamped before the duplicate can be stamped. Under normal circumstances production of the original stamped document or a copy of the document showing duty paid would be expected. If that was not possible details of when the payment was made or a photocopy of the cashed cheque would be considered acceptable.

Please feel free to contact me if you wish any further assistance

Les Hanratty  
Operations Manager  
Tel 0131 442 3192

1186

**EMAIL FROM ANDREW HALL TO HMRC 15-05-09**

**DATA PROTECTION AND FOI**

Dear Mr. Tierney,

1. I have received (on 14-04-09 by second class post – no urgency there on your part, I see) your letter (dated 08-05-09) and the enclosures of what you claim is "the file held by DPU".
2. The matter is being referred to the ICO, so I have some relevant points to make about what you have sent.
3. Firstly, your DPU file is extremely limited in its content and suggests that you have acted only on what others were prepared to disclose to you.
4. Secondly, I am not interested in whether Mrs. Taylor has acted in accordance with instructions, I (and your colleagues) have seen the most horrendous instructions to staff at the Patent Office and so I am quite used to civil servants being instructed to act in breach of their statutory duties.
5. Thirdly, for Mrs. Taylor to "*consider if there was anything else which fell to be disclosed*" she would need to go further than simply taking 40 days to ask colleagues to confirm whether or not they had disclosed all that they should, or indeed could disclose.
6. The information about me has been collected and is held by HMRC (across a number of documents) for the purposes of covering up officers' and directors' handling of my reporting of offences under the Stamp Act 1891, my requests for adjudication (to establish a formal position against the offenders), and my requests for action to be taken.
7. I am a victim of fraud, and the proper course of action under the Finance Act 1999 and the RC Prosecutors' Pledge is for HMRC to bring an action in the High Court against those who committed fraud, keep me fully informed of progress, as a victim, and to apply for an order for compensation on my behalf.
8. I am therefore entitled, under the Pledge, to know what Ms. Ali has been up to for the last 20 months.
9. On Wednesday next week, the Information Commissioner's Investigators interview the Comptroller, the Senior Legal Advisor, the Registers Manager and the Assignments Officer under s.77 FOIA over their obstruction with respect to written instructions to staff and their refusal to hand over the instructions in the form as first created on 01-08-07 (as opposed to in the form created especially for me - which form states the opposite to that which was stated to HMRC on 24-12-98 with respect to the inspection of instruments of settlement and transfer, and the opposite to what the instructions stated as at 15-06-05). The Comptroller had claimed to me on 12-11-07 that staff had been instructed to inspect all documents received for registration - but when he was asked to prove this under repeated requests under the FOIA, a 17 month battle ensued over the disclosure of the Desk Notes as they stood at 01-08-07.

10. Let's hope that we do not now have the same conduct over the disclosure of your own "on-line instructions to staff" - **which I now ask you to send to me under the FOIA 2000.**
11. Please bear in mind that I am fully aware of the construction of on-line, in-house documents and how easy it is for them to be prepared for transmission to me in their electronic form).
12. Please also bear in mind that the Comptroller has had to disclose staff instructions under FOIA (and so must you – or you will face a s.77 investigation also), and that the Comptroller has had to disclose letters between HMRC and the Patent Office (and so must HMRC).
13. You may well be focused on matters of Data Protection, but you must still comply with FOIA and if you or your team have seen documents which should have been disclosed to me under FOIA (given that you have the requests in your file) you have a duty to speak up and tell Mr. Brown that the HMRC files going back to 1992 do indeed contain the information I asked him to disclose.
14. The ICO's Investigators are fully aware that people in your position use (abuse) the Acts as excuses not to disclose information which is harmful to them - i.e. information which should not exist, as it relates to actions which should not occur in public administration - like actions to cover up another's fraud.
15. The documents in your file refer to a Mr. Paul Crelling.
16. I was told that the elusive legal officer (whose job it was to dig up information about me to block my efforts to get HMRC to act appropriately in the matter of the Comptroller's fraud) was called Mr. Paul Kreiling.
17. **Please confirm which is correct.**
18. On the assumption that he is called Mr. Paul Kreiling, it is my understanding from your file that Mr. Kreiling has a file which relates directly to me and my affairs.
19. It is a fact that he approached the fraudsters (Patent Office) to get information about me, and not about them and their offences (HMRC clearly has no desire or interest in pursuing the Comptroller - and if it did, I, as a victim, should be kept fully informed under the RC Prosecutors' Pledge).
20. Mr. Kreiling's approach to the Comptroller (Patent Office) in February 2009 could be likened to the ICO's Investigators switching sides next Wednesday and asking the Comptroller et al what they know about me that could be used to stop me digging around for evidence.
21. Understandably, I need to bring my action against those who have prevented me from receiving my entitlement of over £500,000, and I am entitled to do so without public administrators lying about the way the system should operate and lie about how they operate it – which is what happened in the High Court on 09-08-07.
22. Unfortunately for me, HMRC has known about a particular Stamp Duty trap for 300 years and has taken an all-or-nothing approach to evasion:
23. HMRC has known for many years that new owners of IPR have submitted false assignments (short form assignments) to the Patent Office for registration of change



of proprietorship to cover up mixed-property assignments of the same property which, had they (owners) known of the way the system operates, would not have executed mixed property assignments, but would instead have executed separate instruments of transfer for each class of property.

24. On the other hand, HMRC has received Stamp Duty from people who could quite easily have been advised to return to the assignor and execute an "assignment back" so that the property they wished to register could be re-assigned to them without other chargeable property.
25. This was considered to be a legitimate procedure by Jacob J in *Nutrinova v Arnold Suhr* [2001], and I will be recommending this to the thousands of patentees who are trapped by the procedure instructed in Desk Notes (registering fictitious assignments by virtue of short form assignments following earlier assignment by an unstamped documents) - a procedure warned against by Jacob J in his conclusion to *Coflexip Stena Offshore Ltd's Patent* [1997] RPC 179.
26. In short, HMRC held its hand out in the hopes that people would pay Stamp Duty as a result of ignorance of the proper way to settle and transfer property.
27. Whilst I have plenty of letters from HMRC to the Comptroller (all of which HMRC denied existed [see FOI/1247/2009, 24-03-09]) **encouraging the Comptroller to declare the existence of unstamped documents (Mr. Brown)**, I note that although HMRC refers in its letter of 23-03-00 to the proper way to avoid problems with Stamp Duty (by using separate instruments), I have not found any record of HMRC telling the public that separate instruments will save them paying Stamp Duty on the registration of transfers of exempt property.
28. In other words, HMRC itself caused a culture of falsification (doubtless involving documents with a combined liability well in excess of £1bn) to emerge as more and more people (especially overseas customers - in respect of which HMRC and the Comptroller had extensive communication in 1999) found themselves facing vast Stamp Duty liabilities simply in order to register IPR and/or litigate in respect thereof.
29. By hoping for more revenue than would be paid by a person aware of the trap set by the Stamp Act 1891, HMRC's stand has caused the Comptroller to create a system which operates on fraudulent terms so as not to expose those who face vast Stamp Duty liabilities and therefore give false information in order to procure registration.
30. That system has resulted in my loss.
31. It is therefore little wonder that a registrar with no moral fibre would try to remove documents from the registration procedure and try to distance himself from any liability in the event that an unstamped document in his records was exposed.
32. With no thanks to HMRC (who denied the existence of evidence) I have discovered the complete documentary evidence of the Comptroller's deceitful efforts to remove documents from the registration procedure.
33. The Comptroller wrote to HMRC on 24-12-98 thinking that HMRC would not object to his ignoring documents if his Forms were signed by all parties to the assignment and that the signatures declared that Stamp Duty had been paid, or the declaration was deleted and accompanied by a statement to the effect that no Stamp Duty was payable.

34. Unbeknown to HMRC the Comptroller was simultaneously trying the change the comforting Rule which he quoted in his letter of 24-12-98 as providing for all signatures.
35. The Comptroller's officers sought a change to Rule 46(2) Patents Rules 1995 to authorise the Comptroller to accept an application signed only by the Assignee (buyer).
36. A combination of the two changes – one of policy and one of statutory duty – would have enabled the Comptroller to argue that he was correct to register every single application sent to him and bearing only one signature, without question.
37. The plan failed, and two signatures were in fact still required. But in the case of my Patent, there is only one signature on the Form 21/77 and it is not that of an assignor, an assignee or an Agent – it is merely a practitioner's signature, the practitioner relying on the signatures on the forged evidence of assignment to satisfy the alternative statutory requirements to the Form 21/77 being duly signed by the applicant, the assignor and the assignee.
38. It is that forged evidence of assignment which is chargeable with Stamp Duty on account of its reference to a trade debt. Being deemed a "main agreement" by the Assignments Officer, it was excluded from the Register when in fact the entire application should have been excluded. Such was the keenness of the Comptroller to keep paying customers – he does not care who pays renewal fees and he does not care if the registered proprietor is the true proprietor; he considers that to be other people's problem – in spite of the fact that he creates the problem in the first place.
39. I was able to establish this for fact because, fortunately, before committing further breaches under the FoIA 2000, which are subject to a further investigation under s.77, the Comptroller handed over 23 pages of communications between HMRC and the Patent Office **which your Mr. Brown claimed on 24-03-09 do not exist.**
40. HMRC is wholly responsible for creating this situation and, because it did not want to expose the Comptroller's actions and its own blind eyes, is in opposition to me.
41. Why should that be?

#### **PERSONAL INFORMATION**

42. As a result of HMRC's opposition to my efforts to get the Comptroller into Court, you now have information about me which you claim is exempt from disclosure because it is within legal advice and is intended to be used against me.
43. I suggest that you block out the legal advice, and send me the documents (which is what others do).
44. All HMRC had to do was take a just and formal position and do its duty when it first heard of my case - but your colleagues decided to operate to different, unlawful instructions and it has led to us all having massive files on the subject.
45. Mr. Kreiling does have statements about me in his possession and these are not exempt under DPA just because they may be in documents containing what he claims to be legal advice.
46. In any event, he is not the appointed Solicitor in this matter.

47. My brother (a barrister) is your (or your boss') counterpart at IBM and knows a thing or two about Data Privacy and Data Protection, so you can rest assured that, one way or another - by Court Order, if necessary - the information you are withholding will be exposed, as will HMRC role in the covering up of the Comptroller's fraud.
48. The Comptroller is further down the criminal investigation route, so the further communications between HMRC and the Patent Office will emerge via the ICO in any event.
49. The Courts require public servants to tell the whole truth, and not just a bit of it, so I am quite entitled to ask for all of the information and not accept only what you are willing to disclose.
50. And let's face it, HMRC is not willing to disclose any information whatsoever.
51. Sending me copies of my own emails to HMRC and letters sent to me by HMRC is not a complete disclosure if HMRC will not also send emails and letters on the very same subject matter which were not sent by me or to me.
52. If you are claiming exemption by reason of defence, you should tell me upon what date HMRC determined that it was in opposition to me and that the information it created thereafter was exempt.
53. Certainly all documents relating to the bogus adjudication are not exempt under the FOIA nor under DPA.
54. I am therefore putting the matters of DP and FoI to the Information Commissioner.
55. Your "on-line instructions", which you say Ms. Taylor followed to the letter, need looking at.
56. And I want to know why Mr. Kreiling set out to undermine me whilst Mr. John and Ms. Ali pretended that they were trying to help me.
57. There is nothing wrong in me wanting HMRC completely on-side before I bring a second action in the High Court.
58. After all, the habitual asset-stripper who stole my IP has no documentary evidence to link his shams to my IP save for an unstamped sale agreement (which is not an assignment) and some falsified registrations of change of proprietorship in breach of the Stamp Act 1891.
59. But as HMRC is clearly an unwilling witness and has been lying to me and deceiving me for 20 months, I cannot trust HMRC to tell the truth in Court.
60. It is HMRC's conduct alone which has made it an opponent to my cause.
61. I have done nothing wrong.
62. Your colleagues have long-since been fully aware of the fact that the Comptroller, after recording (on the Register on 13-09-04) receipt of an application to register a (fictitious) assignment (the application containing an unstamped document, and recordal therefore being in breach of s.14 and giving rise to penalty under s.17), hid the unstamped document during the registration procedure on 20-09-04 and altered

the standard register entry for assignments so as to pretend that the document was never received and that only a Form 21/77 was relied upon for registration.

63. Contrary to the policy set out in a letter from the Comptroller to HMRC on 24-12-99, the Form 21/77 in this case was not properly signed, and so a non-standard confirmatory letter upon registration was drawn up and sent to the patent agents so as not to draw attention to that fact.
64. Such acts are not mere breaches of statutory duty, they are acts of positive wrongdoing and, what's more, the registration of a fictitious assignment on the basis of only one signature (which was not permitted under the Acts and rules) was foreseen by the Comptroller in 1998 and 1999 and was reported to Parliament on 29-11-99 in a request to alter the Patents Rules 1995 and thereby reduce the statutory requirement for signatures on an application to just one (a scam which common sense and the Stamp Act scuppered, as (i) the assignee has to confirm that Stamp Duty has been paid and (ii) HMRC declared publicly that it wanted the Comptroller to inspect documents, not ignore them, when the Stamp Duty declarations on his Forms are signed).
65. The message to the High Court which arises from HMRC's handling of my requests for information is that you are perverting the course of justice.
66. The paper produced by One Crown Office Row Chambers (the leading public law set) makes it clear that the Courts expect you to deliver up evidence under DPA and FOIA because it is cheaper than doing it under a disclosure order.
67. The fact that you have information which you are averse to disclosing (and the fact that I now have some of that information from another source) sends out a clear message - HMRC is acting to cover up fraud rather than bringing an action under the Finance Act 1999.
68. You should hear from the Attorney General's Solicitor today with regard to such action.
69. There is still time for HMRC to switch sides and bring an action against the Comptroller and Mr. Brassington et al - the documentary evidence clearly being sufficient to get a summary judgement and secure compensation for me.
70. However, I appreciate that HMRC faces very similar problems as have faced the Comptroller over the past four and half years - bringing an action against Brassington et al for falsification of the Registers would have exposed the Comptroller's own offences.
71. In the same vein, doubtless HMRC is fearful of what the Comptroller might throw back at HMRC in such an action under the Finance Act 1999, not that it would make him any less liable - but he would nevertheless want to blame HMRC in so far as he can and use his evidence to persuade HMRC not to take action.
72. It therefore makes sense for such an action to be brought by another party, but in the name of the Attorney General and I have asked the Attorney General to establish why HMRC has not taken action.
- 73. Please deal with my FOI request and keep your files (going back to 1992) safe so that the Information Commissioner's Investigators can make their own minds up as to whether Mr. Brown is in breach of s.77 for denying the**

**existence of existing documents, whether you are in breach of DPA for withholding information about me, and whether you are both unlawfully withholding information from me in breach of FOIA.**

- 74. As you are the DP manager, it might be advisable for you, personally, to look at Mr. Kreiling's entire file, and not merely at what he selects for your inspection.
- 75. It might also be advisable for you to consider why a victim of Stamp Duty fraud has been subject to 20 months of opposition from Ms. Ali and why she claims not to have procured any disclosable information during that time not yet seen by me.
- 76. The DPA and FOIA are not to be interpreted as mechanisms by which the public administrator simply wastes time and sends an enquirer copies of documents previously sent to and received by the enquirer.
- 77. I shall get the ICO to check your on-line instructions and spell out to you the types of document which are known to be in your possession and which cannot be legitimately withheld under DPA or FOIA.

Yours sincerely,

Andrew Hall.

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>; "Ali, Yasmin (ESM Stamp Taxes )" <yasmin.ali@hmrc.gsi.gov.uk>; "de Brunner, Mark (ESM)" <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 28 May 2009 12:07  
**Attach:** DESK NOTES 1.pdf; Pat Ass DN Ver2.pdf; Pat Ass DN Ver3.pdf  
**Subject:** Forged Patents Register Administration Desk Notes 01-08-07 & Adjudication

Mr. De Brunner,

**Forged Desk Notes**

Following a search at the Patent Office by investigators from the ICO on 20-05-09, the 01-08-07 Desk Notes which I procured from the Comptroller after a year of obstruction in breach of FOIA 2000 (Pat Ass DN Ver3.pdf) and to which I have referred you, have proved to be a forgery.

The Comptroller did not want me to see section 2.02 (5) (page 14) of DESK NOTES 1 (the true version issued to staff) - which HMRC claimed it objected to in 1999 - so his Registers Manager altered it and sent me a forgery in line with the Comptroller's false claims of 12-11-07 that staff were under instruction to inspect all documents.

Compare s.2.02 (5) of all three pdfs.

The investigators also found Ver2. It had its purpose in the forgery process and was of no use to staff whatsoever (being identical to DESK NOTES 1).

The current efforts to get the Comptroller off the hook for forgery will fail on account of additional evidence I held back for the purposes of defeating such a cover-up attempt.

In breach of FOIA 2000 you denied ever writing to the Comptroller to encourage him to ensure that Stamp Duty was paid where it was due, but the Comptroller, thinking that you would disclose the 1998-2000 communications between yourselves, did so.

He wrote to you on 24-12-98 telling you that he would ignore documents if application forms were "properly signed". You wrote back on 07-01-99 referring him to s.17 SA1891.

You were unaware that he was simultaneously trying to change the Patents Rules with regard to what "properly signed" meant. In short he was trying to get rid of the need for the owner to sign the Form - that way he would ignore documentary evidence and claim that the Form, being signed by the assignee only, covered the Stamp Duty declaration and the statutory requirements for evidence of assignment. The plan failed.

You later published your disapproval of his new policy to ignore documentary evidence in the CIPA Journal in September 1999.

Having claimed to me on 12-11-07 that he had conducted a thorough review of training, practice and procedures and that staff were instructed to inspect documents, I asked the Comptroller to send me a copy of the staff instructions under FOIA and he acknowledged this request in December 2007.

In July 2008 I eventually received pages 6, 13, 14 & 15 of the Desk Notes which you know as the 2007 Desk Notes. The accompanying letter declared that they were "the Desk Notes as amended in August 2007".

As you know, section 2.02 (5) of the 2007 Desk Notes in your possession instructs staff to inspect all documents. But the true document, DESK NOTES1, instructs staff to ignore documents - if the Form is "properly signed". The Form dated 09-09-04 was not "properly signed" (the Acts, Rules and Desk Notes require two signatures), so the document in my case was inspected - and found to be hopelessly defective - and summarily excluded as standing in the way of registering a new customer in place of an insolvent owner.

The Comptroller's letter of 24-12-98 to you, and the attached Notice therewith, which was then published in the Patents & Designs Journal on 27-01-99, and the 2005 Desk Notes say the opposite to what the

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Comptroller claimed to me on 12-11-07 - they state that staff will **ignore** documents if the Form 21/77 is "properly signed".

According to all Desk Notes, prior to 01-01-05 the signatures of both the assignor and the assignee had to be present on a Form 21/77, or it had to be registered together with documentary evidence. Patents Directorate 99/3 explained why both signatures were still required in spite of the rule change on 22-12-99 which Parliament was deceived into believing would reduce the number of required signatures to just one.

As you know, the Form 21/77 dated 09-09-04 and bearing the false applicant name Tonewear Ltd and falsely claiming there to have been an assignment of patent on 15-09-03 was signed only by Wilson Gunn M'Caw, who were not Agent for Sense-Sonic Ltd and were not Agent for the applicant either, as they did not follow through with registration as Agent.

The Desk Notes 1 (page 35 column 6) show that the Comptroller was monitoring the number of applications for registration of Agent or Address for Service. His standard confirmatory letter referred to such further action, but in the case of my patent, he deleted the reference from the letter before sending it (he wanted to leave the signature open to far-fetched interpretation and not to have it validated as Agent for the assignee - which is insufficient for registration without documentary evidence).

As you know, he also deleted the standard wording "and documents" from the register, because he saw a need to exclude the defective document. As you know, staff were instructed to exclude (not ignore) main agreements, because they could be chargeable with Stamp Duty (see Desk Notes s.4.02 and s.4.12 for example).

In a decision not to correct the Register, the Comptroller claimed that if the document was noticed to be unstamped, he would have registered the transaction on the basis of only the Form. He knows full well that such an act is fraudulent.

So there we have it; not only did the Comptroller defraud HMRC in accordance with his unlawful instructions, he tried to make out in his letter to me of 12-11-07 that he simply didn't look closely enough at the document when in fact he had a damn good look at it and excluded it. And to cap it all, when I asked for his Desk Notes, he sent me a forgery and thereafter repeatedly insisted that there was no other version of the 2007 Desk Notes and that I had been sent the 01-08-07 Desk Notes as they stood at 01-08-07.

The ICO has sent me three pdfs, two of which they had made on the Comptroller's premises on 20-05-09 and I attach all three for your information, it being only reasonable that I should inform you that the 2007 Desk Notes we have been referring to all this time are a forgery and that the true Desk Notes actually instructed staff to ignore documents.

I have studied (by automated programming) 5,900 patent registers and I have inspected the files of a number of patents administered in September 2004 (selected at random by the Comptroller's Deputy Finance Director) so I can say without a shadow of a doubt that the Comptroller still registered all documents which looked like assignments of only IPR, whether or not the Forms appeared to be signed by all parties. And I can say without a shadow of a doubt that documents which looked like main agreements, and/or affected property which was not IPR, were excluded from the Register - as instructed in the Desk Notes.

S.109 Patents Act 1977 (falsification of the Register) and the relevant authorities ("shutting ones eyes"), referred to in the CIPA Guide (Black Book), explain where this is all heading.

## ADJUDICATION

Solicitors acting for Glentronics Ltd (the debtor which owes my company £1,333,558.30) have asked me to produce evidence of assignment of that debt to Elitesound Ltd. I cannot do this because there was no assignment. They have asked me for a copy of the sale agreement which you pretended to adjudicate on. I cannot do this because it cannot be used for any purpose save that in respect of s.14(1-3) and as evidence in criminal proceedings.

A Formal Notice of Decision on Adjudication would greatly assist me to deal with the matter and put pressure on Mr. Brassington to complete the agreement he was so averse to completing (on account of the third party rights, title and interests). Mr. Brassington has taken money from Glentronics Ltd in respect of the debt without the right to do so, and it is my hope that he will be pursued for repayment of a sum greater than the £535,000 plus interest he owes me, and opt to pay Stamp Duty and complete the agreement.



You stand in the way yet again, so if you do not pull your finger out and issue the Formal Notice (which you previously claimed was a mere formality which you would arrange forthwith) I will apply for an Order (mandamus) to make you comply with your statutory duty.

Please tell me why it is taking you so long to issue a Formal Notice in conclusion of work you claim to have long-since completed. The Courts do not stay proceedings for such a length of time in order to complete an adjudication from scratch, so your conduct will be seen for what it is - vindictive.

Time is of the essence.

Andrew Hall.

## EMAIL FROM SENSE-SONIC LTD

17-06-09

**To Mr. M. De Brunner (Director, HMRC Stamp Taxes) and Mr. J. Brassington (director of Glentronics Ltd (in liquidation) and director of Elitesound Ltd),**

Sirs,

### **15-09-03 unstamped Sale Agreement**

1. Mr. De Brunner refuses to adjudicate the 15-09-03 sale agreement in spite of having sufficient best evidence (for the purpose) to expose as false his (Mr. De Brunner's) new claims that there is contention with regard to the integrity of certified copies of the sale agreement giving rise to his unprecedented requirement for **the original documents** to be presented in place of an "abstract" (as prescribed in the Act) and in place of a "certified copy" (as prescribed in the Stamp Taxes Manual).
2. HMRC's doubts with regards to the authenticity of the counterparts of the sale agreement sent by Mr. Brassington and by Mr. Lund (for Mr. Conn) are fictitious and wholly without foundation, and I am of a mind to leave such further perverse conduct for criminal proceedings.
3. HMRC's Solicitor knows it to be most appropriate for my allegations to be dealt with in the criminal courts (or under FA1999), along with other matters of perversion - such as the denial of the existence of documents which, together with Regulatory Impact Assessment documentation and genuine and forged Patents Register Administration Desk Notes, are now discovered and exposed as being wholly explanatory of numerous unlawful practices, including fraud, at the Patent Office.
4. In the case of Mr. Conn's counterpart of the sale agreement, only the signature pages differ from Mr. Brassington's counterpart.
5. It has taken two months for Mr. Conn to acknowledge to me, via his Solicitors, that he believes it is his signature on Mr. Brassington's counterpart.
6. I attach the Solicitor's certification to that end, but anticipate your rejection thereof even though a court would look at the combination of the certified counterpart and this certified signature page and, in accordance with s.14(1) determine from your attached letters and FA1999 that the document is chargeable with Stamp Duty and therefore should not be used to procure registration of any transaction, let alone a transaction which it did not even effect.

7. One thing that is for sure, Mr. Conn did not sign the original counterpart in his possession.
8. And whilst Mr. Conn's counterpart (minus his signature) can be used in evidence (in criminal and civil proceedings) to show that Mr. Brassington intended to procure the transfer of property by separate documents to different persons, in order to avoid the Stamp Duty problems referred to by HMRC in the attached letters from March 2000, it is not evidence of any such transactions or of any transaction whatsoever.
9. The document, not being executed, is not chargeable with Stamp Duty and I take your letter of 12-06-09 to be the last word on the matter of Adjudication with respect to the only counterpart of the sale agreement other than that held tight by Mr. Brassington, as neither I nor Mr. Conn can sign it – and even if we could, it would not have retrospective effect and the date of execution would therefore fall outside the Stamp Duty era.
10. A lesson can be learned from Coflexip Stena Offshore Ltd's Patent [1997] RPC 179 in that such a second document with respect to the same property will prevail if the earlier document is not duly stamped. But in this case there is no possibility of executing Mr. Conn's counterpart and taking no notice of the unstamped document held by Mr. Brassington.
11. By reference to sch. 13, c.16, s.112(3) FA 1999 such a document, if executed on 15-09-03, would be chargeable with Stamp Duty in the absence of assignments, and would not be chargeable with Stamp Duty in the presence of a duly Stamped assignment in respect of the £1,333,558.30 trade debt owed to Sense-Sonic Ltd.
12. The facts are indisputable. There was intentional provision made for separate assignments and an intentional avoidance of executing them.
13. Coflexip makes it clear that such assignments cannot follow a main agreement which also operates as an assignment, but instead must follow an agreement to assign (such as the sale agreement).
14. So, Mr. Conn cannot sign the agreement because he is no longer an officer of Sense-Sonic Ltd.
15. And I cannot sign the agreement because there is no place for any officer of SSL other than Mr. Conn to sign it.
16. As you will not adjudicate, it stands to reason that you will not Stamp anything but the document held by Mr. Brassington.
17. You have introduced requirements which are not in the Act or the Stamp Taxes Manual in order to facilitate an obstructive decision not to adjudicate the documents I have sent to you as best evidence of the sale agreement.

18. However, I do not need the sale agreement or an adjudication to prove that the Comptroller excluded a mutilated copy of Mr. Brassington's counterpart from the registration on 20-09-04.
19. The facts and documentary evidence show that Mr. Brassington's application was deemed so defective that significant adjustments had to be made in order to get it through to the Register.
20. Those adjustments were made for three reasons: (1) lack of evidence of assignment on the Form 21/77; (2) lack of evidence of assignment in the document; (3) multiple signs of an unpaid liability to Stamp Duty.
21. Whether or not the document is chargeable with Stamp Duty is no longer a defining matter, as I have the documentary evidence to prove that the Comptroller's practice was to hide and exclude main agreements if there was a possibility that they might be chargeable with Stamp Duty.
22. The unstamped document with which Mr. Brassington attempted to deceive first the patent agent and then the Comptroller (deceiving neither) was used by the Comptroller in such a way as not to interfere with the registration process - a fraudulent use of an unstamped document and a use which has given rise to HMRC's Solicitor confirming that the Comptroller is liable to penalty under s.17 Stamp Act 1891.
23. The Attorney General is still waiting for HMRC's reason for identifying a liability to penalty if not by reason of fraud.
24. Certainly an excluded unstamped document and a registration of only an invalidly signed Form 21/77, and with reference to the solitary signatory being deleted from the standard confirmatory letter doesn't come close to any definition of mistake.
25. In this case, the officer did a number of specific things, rather than forgetting to do anything.
26. The matter of the registration is indefensible.
27. Had the Comptroller inspected and registered the mutilated sale agreement together with an inadequately signed Form 21/77, or had he ignored and registered the mutilated sale agreement together with an adequately signed Form 21/77 (as he told you on 24-12-98 he would do in such circumstances - see attached letter) the register entry on 20-09-04 would be in the form of the standard automated wording, and the confirmatory letter dated 20-09-04 would use the standard wording of such letters.
28. However, the standard wording has not been used in either case.

29. The claim against the Comptroller therefore goes beyond registering a fictitious transaction on the basis of a practitioner's solitary signature (something the Comptroller predicted to Parliament on 29-11-99 could well happen) and accuses him (Comptroller) of acting in accordance with his own section instructions to hide documents of such a defective nature.
30. Whilst Mr. Brassington instructed his Solicitors to send Wilson Gunn M'Caw on 23-01-04 a mutilated copy of his counterpart of the sale agreement and to claim it to be effective as an assignment, (in response to a request from Wilson Gunn M'Caw on 14-01-04 for "the original assignment documentation"), and whilst Wilson Gunn M'Caw's letter to the Comptroller of 09-09-04 sought registration of a Form 21/77 and an extract from an "agreement", **no registration of the document was made on 20-09-04.**
31. The assignments officer certainly saw the sale agreement: an internal email from the assignments officer who made the registration mentioned to the Senior Legal Officer that administrative receivers sold the Patent - and yet there is no mention of administrative receivers in Wilson Gunn M'Caw's letter or the Form 21/77. Such mention of administrative receivers is in the mutilated agreement itself, which was excluded from the Register.
32. In response, the Senior Legal Officer mentioned the names Elitesound Ltd, Tonewear Ltd and Websound Ltd. He could have got those names from nowhere other than from the mutilated sale agreement itself.
33. All assignments sent to the Comptroller together with Forms 21/77 that week (20-09-04) were registered as *"Form 21/77 and documents filed on ...."* whether or not the Forms bore the signatures of all parties, and all received the standard confirmatory letter referring to the practitioners' details at box 6 of the Form 21/77.
34. Wilson Gunn M'Caw did not receive such standard documents on 20-09-04 because they did not send an assignment, had not paid Stamp Duty and because the parties had not signed the Form 21/77.
35. The Dispute Management protocol in the Desk Notes was not followed upon receipt of my instant complaint because the registration was intentional and the Comptroller did not want to risk exposure of the practice by which the registration was made.
36. Mr. Brassington clearly has unfinished business to attend to.
37. **As Mr. Brassington has asked for adjudication and as he is the person who agreed that his companies would be jointly and severally liable to pay the Stamp Duty, this email is a formal request from Sense-Sonic Ltd for him to abide by the terms of the sale agreement.**
38. If he does not want an assignment of the debt, which is in the process of being clawed back, he should send you the original counterpart and get it Stamped.

39. As Mr. Brassington will soon have to decide which is the cheaper option, getting the document Stamped and trying to enforce it or not getting it Stamped and having to return the unassigned property he has taken (and compensate SSL for any damage to property he cannot return), **I ask you to keep the counterpart sent to you by Mr. Lund and the attached certified signature page as best evidence of SSL's counterpart and Stamp it when Mr. Brassington presents the original counterpart for Stamping.**
40. On account of HMRC's further obstructive conduct and your Solicitor's deceitful approach to the requirements for adjudication in circumstances where only one counterpart bears both signatures, I am going to let the civil proceedings against the Comptroller expose its Directors' and officers' perversion and demonstrate they have managed the care and conduct of Stamp Duty since HMRC abandoned its interests in the Comptroller's Registers.
41. As far as the Comptroller is concerned (having seen the letters myself), you gave him the green light to register transactions effected by chargeable documents without ensuring that they were duly Stamped; but as you had no powers to release him from his statutory duty to the contrary, he continued in his habit of hiding main and full agreements, just to be on the safe side.
42. I expect that Mr. Brassington, having claimed in proceedings to have sought adjudication, in order to pervert the course of justice (as he did with his claims as to what was his understanding of the debt at the time of the sale), will not want to send you his original counterpart.
43. **HMRC can therefore close this particular episode by establishing whether Mr. Brassington's counterpart - the only original, executed document - is essential for adjudication, for if it is, you must tell me by return.**
44. You have already wasted 20 months over the matter of adjudication and any mention by your Solicitors of costs should be made in front of a mirror.
45. In any event, I do not see that the cost of criminal proceedings are any concern of mine.
46. If Mr. Brassington wants to complete the outstanding matters, in accordance with the terms and conditions, I suggest that he returns to his original solicitors and has them draw up the documents they prescribed by their very own amendments to clause 4.5 at noon on 11-09-03.
47. However, he may have difficulty to that end, as he told the Comptroller that they (original Solicitors) were undertaking a thorough investigation to prove that the trade debt was a capital loan (which the Solicitors promptly denied, in writing) and told HMRC that if the assessment of his counterpart was correct, he had been misadvised by his Solicitors at the time of the sale.

48. No Judge is going to treat the attached Memorandum as a privileged document in the light of Mr. Brassington's attached claims to the High Court on 09-08-07.

## Summary

49. So, in conclusion, I have provided all that I can in order to procure a Formal Notice of Decision on Adjudication, and HMRC has done everything it can not to do so.

50. On account of Mr. Conn's negligence, I have failed to provide what Mr. De Brunner says he requires, and I therefore have his final Decision:

Neither Mr. Conn nor Sense-Sonic Ltd has an agreement which can be adjudicated for Stamp Duty purposes.

51. It is not possible to create a second original executed document.

52. Only Mr. Brassington has an original executed document, and he has made numerous false statements in proceedings and to HMRC and the Comptroller in order to pervert the course of justice and avoid getting the document Stamped.

53. The attached documents will show Mr. Brassington that the Comptroller knew that I was on the right trail when I discovered the Stamp Duty point in July 2007, so all Mr. Brassington's wild claims to the Comptroller and Registrar of how a mixed-property transaction can be used were known to be desperate and fanciful.

54. One thing is for certain, Jacob LJ (Court of Appeal) understands every aspect of this case, as he has seen much of it before and suspected the rest – save that he didn't consider that the Comptroller might be telling staff to hide documents in order to assist applicants avoid Stamp Duty.

55. In 1997 it was said that if the suspicions were right (and they most certainly are) there would be very serious commercial consequences.

56. You can both take the credit for causing those suspicions to be proved, though not for any of the right reasons.

57. As HMRC is unwilling to bend (i.e. bend back to straight) its unwritten requirements and accept an application for adjudication which is in full accordance with the letter of the Act and with the Stamp Taxes Manual, it is going to need a very good reason for obstructing adjudication – and its Solicitor (to whom I shall send the Law Society's warning) is going to face the LCS for deceit in presenting any such "good reason", for there is none.

**58. Would you both please make your intentions known with regard to adjudication and Stamping of the sale agreement?**



59. If you are joined to the proceedings (in which you are to be cited as interested parties) and then try to rely on the document for any defence, I will present this letter as evidence that you were made aware of the case for Stamping the sale agreement and completing the transactions.

60. I will make your positions clear to the judge at my first case management meeting.

61. If Mr. Brassington still wants to claim that the £1,333,558.30 accumulated trade debt, which figure he calculated from the excel spreadsheet, was a Capital Loan made on 19-06-02, maybe he can:

- i. Remind us of the names of the directors who established it;
- ii. the date upon which the Capital Loan was made to Leaf;
- iii. the amount of the Capital Loan on that date;
- iv. the name of the Solicitors who would have drawn up the necessary documentation;
- v. the names of the directors who signed it;
- vi. explain why his Solicitors told him and his potential investors that the debt was chargeable with Ad Valorem Stamp Duty and yet he told the High Court, the Comptroller and HMRC that his Solicitors had spelt out the terms of the capital loan, and not just any kind of capital loan – a fully exempt capital loan - in such wonderful detail that he remembered sufficient of that detail to put it in writing and then ask HMRC where he might find confirmation of such an exemption.

62. I will gladly provide a list of directors who did not sign any such document.

63. You can already find that list at Companies House under Sense-Sonic Ltd and Leaf Technologies Ltd.

64. Given that Mr. Brassington and his legal representatives have seen the documentary evidence of the establishment accrual and accounting of trade debt, there has been no need for me to contact all of the directors to get them to add to the existing written confirmation that there was no formal loan agreement between SSL and Leaf, but I will do so.

65. I await your decisions on what steps you propose to take with regard to getting the sale agreement duly Stamped and will, of course, be presenting all of Mr. Brassington's claims under statement of truth to the High Court together with HMRC's ever-changing explanations as to why there has been no adjudication after all, and why it cannot fulfil the statutory duty.

Andrew Hall

17-06-09

## Schedule 1

A reminder of some of Mr. Brassington's claims:

### Witness Statement (High Court):

14. Elite took appropriate legal advice when it acquired the share capital of Leaf Technologies and the business and assets of Sense Sonic Limited and the intercompany debt on 15<sup>th</sup> September 2003. Nicholson, Graham and Jones, the then solicitors advising on the transaction, advised me what documents were dutiable, namely a share transfer for Leaf Technologies. I understand that the debt concerned was not a trading debt but arose in the nature of loan capital. Understandably, Elite and Conversor do not want to pay money which they were advised was not and is not payable.

3

see next page

20. As to paragraph 30, I understand Mr Hall to be saying that he takes exception to the nature of the "intercompany debt", but I attach as pages 134-139 of JB/1 the cover and relevant pages of HMR&C's predecessor's Stamp Duty Manual (2002) which relate to the relevant exclusion from dutiability applying to loan capital which on my understanding at the time of the transaction applied to that "debt".
21. As to paragraph 34, this seems to me to be an admission on the part of Mr Hall that NLM's whole application is based on Mr Hall's speculation as to what may happen if he is right and Conversor and Elite were misadvised at the time of the transaction the subject of the disputed sale agreement. It seems to me that this could much more reasonably have been dealt with in the course of the original entitlement proceedings whether the UKIPO declined to deal or sent the matter to a judge.
24. **Conversor and Elitesound are most definitely not ready for an effective hearing of Mr Hall's application and would want to file further evidence and prepare more fully before such a hearing took place. In the event I respectfully ask that Mr Hall's approach be seen for what it is, an attempt to deny justice to Conversor and Elitesound and I request that the application be dismissed.**

I believe that the facts stated in my witness statement are true.

Signed:.....

Jeremy Brassington

Managing Director of Conversor Products Limited  
Director of Elitesound Limited



**NICHOLSON GRAHAM & JONES**

TO: Jeremy Brassington  
John Moulton  
Clive Richards

FROM: Robin Tutty

EXT: 8112

DATE: 11 September 2003

**MEMORANDUM**

REF: RBT/Leaf

## **PROJECT LEAF**

### **1. Purchase Agreement**

Attached to this memorandum is the draft purchase agreement with the Receivers of Sense-Sonic Limited. This document is now in agreed form (subject only to minor amendments) and is in the normal form for a sale by administrative receivers.

### **2. Structure**

As reflected in the purchase agreement it is proposed that the purchase will be effected by 3 new companies ("Newco 1", "Newco 2", and "Newco 3"). Newco 1 will acquire the only issued share in the share capital of Leaf Technologies Limited ("Leaf"), the inter-company debt due from Leaf to Sense-Sonic Limited and the goodwill associated with the Sense-Sonic/Leaf business. Newco 2 will acquire the intellectual property rights and Newco 3 will acquire the tooling. It may be desirable for plant and equipment currently owned by Leaf to be transferred to Newco 3 following the acquisition so as to leave Leaf as a trading entity using the intellectual property, tooling and plant and equipment on licences from Newco 2 and Newco 3.

### **3. Assignment of Debt**

Under the purchase agreement the inter-company debt from Leaf to Sense-Sonic Limited will be assigned to Newco 1. The assignment will attract ad valorem stamp duty at 3% on the amount of the debt.

### **4. The Debentures**

It is envisaged that the investor group will provide funds by way of subscription for ordinary shares and loans to Newco 1 which will be the holding company for Leaf, Newco 2 and Newco 3.

Funds provided to Newco 1 will be on-lent as required to Newco 2 and Newco 3 for the purposes of the acquisition and Newco 2 and Newco 3 will grant debentures as security for the repayment of such loans.

Following the assignment of the inter-company debt to Newco 1 it will require repayment of such debt from Leaf but will then re-lend the sum repaid on the security of a debenture.



TO: Jeremy Brassington, John Moulton, Clive  
Richards  
FROM: Robin Tutty

DATE: 11 September 2003  
PAGE: 2

The investor loans to Newco 1 will also be secured by a debenture in favour of Bulldog Partners Limited as trustee for the individual investors.

A form of the debenture to be given by Leaf is attached to this memorandum. The other debentures will be in similar form but will not include provisions relating to charges on freehold or leasehold property.

#### 5. Investor Agreement

Bulldog Partners and the investors will enter into an investor agreement a draft of which will be circulated shortly.

RBT



### Skeleton argument (High Court):

16. Broadly, Conversor's position on the Stamp Duty issue is that it is an issue in the entitlement proceedings. The issue is the admissibility of the agreement. Mr Hall contends that a transfer of £350,000 worth of debt within the same document rendered the agreement dutiable. Elitesound and Conversor contend that that debt was not a trade debt, arose as loan capital and was not dutiable. Section 79(2) Finance Act 1986. All are matters for evidence. Mr Brassington confirms that advice was taken at the time on what was dutiable.
17. Transfers of intellectual property including patents were not dutiable in September 2003.
18. After finding out on 30th July 2007 about NLM/Mr Hall's approach to Mr Hanratty Mr Brassington of Conversor made an approach to Mr Hanratty at HMR&C on or about 31<sup>st</sup> July 2007 to understand his "view" regarding dutiability of the disputed agreement. Mr Hanratty requested information from Mr Brassington. Mr Hanratty has confirmed by e-mail that his assessment was based on the assumption that the debt was a trading debt and that further evidence is required. Upon Mr Brassington's return from Spain attempts will be made to provide such evidence both for HMR&C and for the entitlement proceedings although the documents in issue date back to 2003 or earlier.

## Trade Mark Counterstatement (before the Registrar of Trade Marks):

### Stamp Duty issues

#### Stampability of the Sale and Purchase agreement and HMRC Adjudication

83. CPL's solicitors at the time, Kirkpatrick Lockhart's (then Nicholson Graham & Jones) opinion is that the documentation provided in evidence of the assignment of the Trademark, namely a certified extract of the Sale and Purchase agreement, was sufficient to enable the Patent Agents Wilson Gunn to register the change of ownership with the Registrar. Their view is that since there was no stamp duty payable at that time on the transfer of intellectual property (Finance Act 2000) and since there was no legal requirement to pay stamp duty on the sale and purchase agreement unless required as evidence in a court of law, the use of an extract of the document to register a change of ownership was legal and valid.
84. SSL has referred to an HMRC adjudication regarding the treatment of the inter-company debt which was transferred under the 2003 Sale and Purchase Agreement from SSL to Elitesound. The adjudication is not a bi-partite process and as the adjudication was requested by SSL, CPL is not a party to the Adjudication. SSL will have submitted evidence to HMRC which will not have been seen or even agreed by CPL. It is likely that SSL will have provided extracts of documents and documents which provide HMRC with only one interpretation of the composition of the inter-company debt – that which suits SSL. CPL has requested HMRC seek access to documents which SSL have refused to disclose to CPL in order to properly understand the composition of the inter-company debt. CPL does not know if this has been done and has no ability to intervene in the process with evidence of its own.
85. On the basis of its own analysis of the inter-company loan CPL is of the opinion that the transfer of the loan is exempt from Stamp Duty under s79 Finance Act 1986.

86. Even if Stamp Duty were chargeable on the transfer of the inter-company loan, where different classes of property are being transferred by the same document, they can be treated as distinct for stamp duty purposes. The case of Ansell V IRC 1929 1KB608 is attached for reference as exhibit T9. The Judge concluded that:

**SEE HMRC LETTER OF 21-03-00 FOR THE TRUE SITUATION AS PRESENTED TO THE COMPTROLLER:**





Inland  
**Revenue**  
THE STAMP OFFICE



Assistant Director

15th Floor  
Cale Cross House  
156 Pilgrim Street  
Newcastle upon Tyne NE1 6TF  
DX 61021 Newcastle upon Tyne

Legal Division PDD/H  
The Patent Office  
Cardiff Road  
Newport  
GWENT NP9 1RH



Telephone: [REDACTED]

Fax: [REDACTED]

FM/159

NENQ 159/99/ADB

21 March 2000

**BY FAX AND ROYAL MAIL**

Dear [REDACTED]

**Stamp Duty on Document Executed Abroad**

I wrote to you on 20 December in some detail and you said in your letter of 7 January that your solicitors were studying the cases I had quoted and you would write to me again when you had seen their opinions.

I am writing today because of the important announcement by the Chancellor in the Budget that he proposes to abolish stamp duty on the transfer of intellectual property. This will include transfers of patents, copyrights, trademarks, designs, plant breeders' rights and licences in respect of any of these.

The exemption will apply to all documents executed on or after 28 March 2000. There will be no ad valorem or fixed stamp duty on any document relating exclusively to intellectual property executed on or after that date.

Where an Agreement for Sale or an instrument of transfer consists partly of intellectual property and partly of other chargeable property, an apportionment of the sale price will be made to determine the amount chargeable to duty. The Finance Bill will contain provisions, along the lines of those in Section 112 FA 1991 etc, to ensure that if the parties to a document are connected the apportionment of the consideration made by them in the document is just and reasonable. The part of the consideration appropriate to the intellectual property element will be disregarded for Certificate of Value purposes.

You will see then that this means that documents where the property consists wholly of intellectual property will no longer need to be stamped before they can be registered at the Patent Office, provided they are executed on or after 28 March. Naturally the older documents still require to be stamped before they can be registered but the number of these will drop off as time goes on. I wanted to write to you as soon as I could about this significant abolition so that you might consider whether there is



any real need for us to continue with the enquiry you originally raised in your letter of 9 December last year.

I look forward to hearing from you.

Yours sincerely

[REDACTED]

[REDACTED]



Assistant Director

15th Floor  
Cale Cross House  
156 Pilgrim Street  
Newcastle upon Tyne NE1 6TF  
DX 61021 Newcastle upon Tyne

Telephone: [redacted]

Fax: [redacted]

[redacted]  
Legal Division PDD/H  
The Patent Office  
Cardiff Road  
Newport  
GWENT NP9 1RH

FM/173

NENQ 159/99/ADB

23 March 2000

BY FAX ONLY

Dear [redacted]

**Abolition of Stamp Duty on Documents Relating to Intellectual Property**

Thank you for your two letters dated 22 March. I note you agree we no longer need to meet.

You asked me, when you telephoned, how the abolition has statutory effect from 28 March even though the Finance Act is still not law. The measure has statutory effect by virtue of a Commons Resolution and under the provisions of Section 50 of the Finance Act 1973. I attach, for your information, a copy of Section 50 and a copy of the part of the Resolution relating to this abolition.

Turning now to your draft Notice, I have a few suggestions for you to consider. In the first line can I suggest you say "...will no longer be levied on documents effecting transactions in intellectual property."

Please see sub-paragraph (13) of the attached Resolution which sets out the definition of "intellectual property" so far as this exemption is concerned. There is no doubt that the proposed exemption is very wide ranging and the majority of documents your office deals with will no longer be liable to stamp duty. But there may still be a few which are dutiable. You will be able to say, certainly with more specialist knowledge than I, which categories of property fall outside the definition of IP in the Resolution.

I think it is therefore important to include the definition of IP covered by the exemption as the second sentence of your Notice, so that patent agents are not under the impression that this is an absolute blanket exemption.

You will also know from the Press Release that hybrid documents may still be liable to stamp duty in respect of non-IP and in fact I mentioned this in my letter of 21 March to you. Again, you will know better than I whether the majority of documents you register relate exclusively to IP or whether they cover other property too. More



astute practitioners should quickly appreciate that preparing separate documents relating to the IP will ensure they can be registered without any stamp duty problems.

I feel a line or two in the Notice, reminding them that documents which do not relate exclusively to IP may need to be stamped in respect of other elements of the transaction, would help to clarify the position.

I hope these observations help.

Yours sincerely

[REDACTED]  
[REDACTED]

Mr. Brassington's astute advisors:

(trade mark counterstatement)

### Procedural issues

89. The acquisition documentation as is normal in Receivership sales is drawn up by the Administrative Receiver's solicitors and submitted to the Purchaser's solicitors for comment and review.
90. Elitesound and CPL(then named Tonewear) engaged the firm of Nicholson Graham and Jones (NGJ) to act on their behalf.
91. NGJ are a significant size legal practice based in the City of London and had documented many previous transactions for the owners of Elitesound and CPL and are believed to be both competent and professional.

### **And Mr. Brassington's claims to HMRC:**

----- Original Message -----

**From:** Jeremy Brassington

**To:** Hanraity, Les (ExcStamp StampTaxes)

**Cc:** David Meldrum ; Jennifer. Pierce@charlesrussell. co. uk

**Sent:** Monday, August 13, 2007 4:13 AM

**Subject:** RE: Stamp duty - Sense Sonic and Leaf Technologies Ltd

Thank you for your email. I am actually on holiday so do not have access to the records I require. We will be putting the matter in the hands of our professional advisers as we believe we have sufficient evidence available to us to demonstrate that £1.3m was a loan provided by Galileo Innovations plc under a debenture to Sense Sonic Ltd which on lent the money to Leaf Technologies Ltd to acquire the assets of SUWON Ltd(formerly Leaf Technologies) in July 2002. We have copies of the relevant debentures. I am not going to throw inaccurate statements around in a rush to get the matter noticed by everyone under the planet. We have good reason to know the elements of the transaction as we negotiated the original purchase of Leaf in discussion with Galileo Innovations who owned Sense Sonic Limited and was a corporate director of it prior to its receivership and well before Andrew Hall's recent ownership. We will seek to prove beyond reasonable doubt that what we say is correct regarding the loan upon my return. This may take some time as we need to collect numerous documents from receivers and auditors of the various companies involved.

"B"

← "C"

"D"

Regards

Jeremy Brassington



"K"

**From:** Jeremy Brassington [mailto:jbrassington@conversorproducts.com]

**Sent:** 31 July 2007 10:32

**To:** Hanratty, Les (ExcStamp StampTaxes)

**Subject:** Stamp duty - Sense Sonic and Leaf Technologies Ltd

STRICTLY PRIVATE AND CONFIDENTIAL FOR THE EYES OF HM REVENUE AND CUSTOMS ONLY

"L"

Further to our conversation today I attach a draft of the complete document relating to the transfers which were the subject of your conversation and email correspondence with Mr Hall. The final document is essentially in the same form without the track changes. The original is being dug out of the archives, in the meantime would you please review the attached as it is a matter of some urgency so we can resolve this matter as soon as possible.

At the time of the transaction we were advised by Kirkpatrick Nicholson Graham & Jones who informed us that the only stamp duty that was payable was ½% on the transfer of the shares in Leaf Technologies. We were further advised that the inter company debt fell under the exemptions of S79 of the Finance Act 1986. The loan was long term funding provided by the parent company Sense Sonic to fund the acquisition by Leaf of the business and assets of its predecessor company and to fund the working capital needs of Leaf. Leaf was and would not be in a position to repay the loan in the short term as it made little or no profit. The Sense Sonic group was expecting to raise further monies on the stock exchange in 2003 but then fell on hard times and the parent Sense Sonic Limited and PLC went into receivership necessitating the sale of Leaf and the IPR and tooling referred to in the sale and purchase agreement attached. The loan was neither convertible nor had interest charged other than at or below a commercial rate.

} "M"  
← "N"

Having taken proper legal and tax advice we are surprised at the contents of your email to Andrew Hall based on sight of only part of the document attached hereto. In order to clear this matter up would you please as a matter of some urgency review the attached document and determine whether we have been correctly advised that no stamp duty was payable on the transfer of the Sense Sonic intercompany debt of £1.33m, owed from Leaf Technologies to Sense Sonic Limited, for a consideration of £350,000 on 15<sup>th</sup> September 2003, and that we have correctly paid all the stamp duty required on the transaction being ½% on the £10,000 consideration paid for the Leaf Technologies Limited share capital. Would you please give us the reference under which the exemption from stamp duty arises in respect of the transfer of the Inter Company debt.

"O"  
← "P"  
} "Q"  
← "R"  
← "S"

Thank you for your assistance. If you need any further information please do not hesitate to let us know. The matter is urgent as we have a hearing scheduled at the Patent Office in mid August and need to revert to them regarding this stamp duty point by the end of this week.

Regards

Jeremy Brassington

Managing Director

Elitesound Limited

The Lansbury Estate

102, Lower Guildford Road

Woking

Surrey GU21 2EP

Tel: 0870 066 3499

Fax: 0870 066 3669

Web: www.conversorproducts.com

SCHEDULE 13

Section 112(3).

STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

## PART I

## CONVEYANCE OR TRANSFER ON SALE

*Charge*

- 1 (1) Stamp duty is chargeable on a conveyance or transfer on sale.
- (2) For this purpose "conveyance on sale" includes every instrument, and every decree or order of a court or commissioners, by which any property, or any estate or interest in property, is, on being sold, transferred to or vested in the purchaser or another person on behalf of or at the direction of the purchaser.

*Rates of duty*

- 2 Duty under this Part is chargeable by reference to the amount or value of the consideration for the sale.
- 3 In the case of a conveyance or transfer of stock or marketable securities the rate is 0.5%.
- 4 In the case of any other conveyance or transfer on sale the rates of duty are as follows—

1. Where the amount or value of the consideration is £60,000 or under and the instrument is certified at £60,000	Nil
2. Where the amount or value of the consideration is £250,000 or under and the instrument is certified at £250,000	1%
3. Where the amount or value of the consideration is £500,000 or under and the instrument is certified at £500,000	2.5%
4. Any other case	3.5%

- 5 The above provisions are subject to any enactment setting a different rate or setting an upper limit on the amount of duty chargeable.

*Meaning of instrument being certified at an amount*

- 6 (1) The references in paragraph 4 above to an instrument being certified at a particular amount mean that it contains a statement that the transaction effected by the instrument does not form part of a larger transaction or series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds that amount.
- (2) For this purpose a sale or contract or agreement for the sale of goods, wares or merchandise shall be disregarded—
- (a) in the case of an instrument which is not an actual conveyance or transfer of the goods, wares or merchandise (with or without other property);
- (b) in the case of an instrument treated as such a conveyance or transfer only by virtue of paragraph 7 (contracts or agreements chargeable as conveyances on sale);
- and any statement as mentioned in sub-paragraph (1) shall be construed as leaving out of account any matter which is to be so disregarded.

Contracts or agreements chargeable as conveyances on sale

- 7 (1) A contract or agreement for the sale of—
- (a) any equitable estate or interest in property, or
- (b) any estate or interest in property except—

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<sup>"B"</sup> CONTINUED

- (i) land,
- (ii) goods, wares or merchandise,
- (iii) stock or marketable securities,
- (iv) any ship or vessel, or a part interest, share or property of or in any ship or vessel, or
- (v) property of any description situated outside the United Kingdom,

~~is chargeable with the same *ad valorem* duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest or property contracted or agreed to be sold.~~

- (2) Where the purchaser has paid *ad valorem* duty and before having obtained a conveyance or transfer of the property enters into a contract or agreement for the sale of the same, the contract or agreement is chargeable, if the consideration for that sale is in excess of the consideration for the original sale, with the *ad valorem* duty payable in respect of the excess consideration but is not otherwise chargeable.
- (3) Where duty has been paid in conformity with sub-paragraphs (1) and (2), the conveyance or transfer to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, is not chargeable with any duty.
- (4) In that case, upon application and upon production of the contract or agreement (or contracts or agreements) duly stamped, the Commissioners shall either—
- (a) denote the payment of the *ad valorem* duty upon the conveyance or transfer, or
  - (b) transfer the *ad valorem* duty to the conveyance or transfer.
- 8 (1) Where a contract or agreement would apart from paragraph 7 not be chargeable with any duty and a conveyance or transfer made in conformity with the contract or agreement is presented to the Commissioners for stamping with the *ad valorem* duty chargeable on it—
- (a) within the period of six months after the execution of the contract or agreement, or
  - (b) within such longer period as the Commissioners may think reasonable in the circumstances of the case,
- the conveyance or transfer shall be stamped accordingly, and both it and the contract or agreement shall be deemed to be duly stamped.
- (2) Nothing in this paragraph affects the provisions as to the stamping of a conveyance or transfer after execution.
- 9 The *ad valorem* duty paid upon a contract or agreement by virtue of paragraph 7 shall be repaid by the Commissioners if the contract or agreement is afterwards rescinded or annulled or is for any other reason not substantially performed or carried into effect so as to operate as or be followed by a conveyance or transfer.

## PART II

### LEASE

#### *Charge*

- 10 Stamp duty is chargeable on a lease.

#### *Rates of duty*

- 11 In the case of a lease for a definite term less than a year the duty is as follows—

1. Lease of furnished dwelling-house or apartments where the rent for the term exceeds £500	£5
2. Any other lease of land	The same duty as for a lease for a year at the rent reserved for the definite term

- 12 (1) In the case of a lease of land for any other definite term, or for an indefinite term, the duty is determined as follows.

1216  
~~358~~



2nd Floor South  
South West Wing  
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**Date** 25 June 2009  
**Our Ref** SLR 201430/NS  
**Your Ref**

Dear Mr Hall

Thank you for your letter of 17 June addressed to Mark de Brunner, which has been passed to me to respond on behalf of HMRC.

At paragraph 2 you say "HMRC's doubts with regards to the authenticity of the counterparts of the sale agreement sent by Mr Brassington and by Mr Lund (for Mr Conn) are fictitious and wholly without foundation". I would respectfully remind you that you have frequently referred to the sale agreement documentation as being fraudulent, manipulated or incomplete. Accordingly, your own allegations have cast doubt on the integrity of the documentation.

With your letter you provide a copy of the execution page of the sale agreement showing signatures in the space where the Seller and Office Holder were to sign. It was certified to be a true copy of the execution page by a solicitor to the best of his knowledge and belief. At paragraph 39 of your letter it seems you ask if, along with the copy of the sale agreement you had already sent showing signature on behalf of the other parties, HMRC will treat this as best evidence of your company's counterpart and stamp it when Mr Brassington presents the original counterpart for stamping.

I should make it clear that if such a request were to come from Mr Brassington, that would be a matter between Mr Brassington and HMRC and HMRC would not be at liberty to advise you of the outcome of that. This is because of our statutory duty of confidentiality. However I can seek to assist you by considering the question of what evidence will be required, independent of the identity of the person making the application.

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

If HMRC were presented by an applicant with a full original counterpart agreement, together with a full original of its counterpart and clear evidence that completion was by way of exchange of counterparts i.e. that one copy signed by the sellers and one copy signed by the buyers was exchanged between each other with a view to completion by such means, and requested to adjudicate on such documents, HMRC may be able to consider adjudication.

If such evidence is not produced, HMRC will not have adequate evidence to demonstrate that the document is an original and was actually fully executed and completed. Your evidence comprises, at best, a copy of an agreement including signatures by Elitesound Ltd, Tonewear Ltd and Websound Ltd and a further certified copy of a signature page showing signatures by the Seller and the Office Holder. In neither case is there any reference to exchange by way of counterpart which would normally be expected if that were what was intended. In the absence of full copies and further evidence it is not even possible to be clear that the copies are intended to represent an agreement which was completed by way of exchange of counterparts. Even if it were, the fact would remain that they are copies only and, as already explained in Mark de Brunner's letter of 12 June 2009, HMRC considers that it requires original documentation for the purposes of adjudication, especially where there are allegations surrounding the authenticity of the documentation, as in this case.

Finally at paragraph 3 you say that "HMRC's Solicitor knows it to be most appropriate for [your] allegations to be dealt with in the criminal courts ... along with other matters of perversity." For the avoidance of doubt, my last letter was intended to make clear that you have not produced evidence of any such offence by HMRC and that I did not think that the criminal courts are an appropriate forum for this matter. Your allegations regarding the Freedom of Information Act were also denied in that letter.

Yours sincerely



**Nick Sheppard**

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** <mark.debrunner@hmrc.gsi.gov.uk>  
**Sent:** 01 July 2009 16:21  
**Attach:** law society email p296.pdf  
**Subject:** Adjudication

Mr. De Brunner,

I have received your Solicitors' Letter of 25-06-09.

Because you will not use your right of action, the matter is being dealt with as a criminal matter and, as you too have perverted the course of justice and are too corrupt to follow the prescribed course, I have been preparing the case with the Police.

We are 16 hours in and I have a very experienced Officer preparing the case.

With regard to your letter, your Solicitor is lying about my allegations. I have **never** said that the sale agreements in your possession are fraudulent, manipulated or incomplete.

I have, on the other hand, said that the "certified extract" (which is obviously incomplete as the word "extract" suggests) which was sent to the Comptroller in September 2003 was fraudulently mutilated in order to hide the fact that assets were held on trust pending assignments which Mr. Brassington avoided executing on account of the obligations attached thereto.

This mutilation is quite clear from the absence of seven pages.

**There has never been any suggestion that text has been altered**, which is what you are trying to imply, so you will please withdraw you false claims and save your respect for someone you do not detest quite so much.

Under the agreement, Mr. Brassington had contracted with SSL to pay Stamp Duty on the assignment of debt, so he did not execute an assignment of debt.

He had contracted with SSL to execute an assignment of IPR **subject to the obligations** and didn't like the £6,000 monthly obligation to pay me, so he didn't execute an assignment of the IPR either.

You have no grounds upon which to base your claim that there is doubt about even a single word in that sale agreement - counterparts from both sides are identical save for each side's signature page.

You have spent three hundred years exploiting the less "astute" (see your letter of 23-03-00 to IPO), who have bundled all their property in one document of transfer, and here you are protecting blatant fraudsters who have done the opposite and protecting the fraudster (Comptroller) who hid the document and registered a bogus Form 21/77 in order to get £350 per annum in renewal fees.

You are setting impossible requirements for adjudication in a blatant obstruction for the purposes of avoiding your duty to take action against the Comptroller, whom you know will retaliate.

I can see from the letter that you have lost the plot and think that by holding out over the questions from the Attorney General you are somehow saving your skin. You are doing the opposite.

The Comptroller is nailed by the documentary evidence, well and truly. There is nothing you can do to save him. He has hidden documents, forged documents and falsified the Register. He has tried to cover his tracks and has been caught out. Whether or not the document actually is chargeable with Stamp Duty is neither here nor there - he suspected that it could be, and so hid it.

Your written approval (as the Comptroller sees it) of his further fraudulent practice established on 23-03-00 does not get him off the hook - he knew it was fraud (the documented history proves it). He also knew that

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you were not going to pursue him - he has that in writing too, and it is on public record.

So you can swing together.

If you want to see some evidence of perversion of the course of justice, first look for the proper course of justice in matters where fraud gives rise to penalties under the Stamp Act 1891 and then ask yourself why I, as a victim of that fraud, am not on that course, but rather on a course paid for by the Police.

The advice you have given to the public has been utterly deceitful over the years. You have relied on people making mistakes and paying Stamp Duty in respect of property which should never have been included in the documents sent to the IPO, or relied upon for applications sent to IPO.

You have a duty to make it absolutely clear as to how people should approach matters of Stamp Duty. And you should help people correct the errors made by their advisors.

Your deception has caused thousands of people to be trapped with false assignments drawn up in order to avoid what was considered to be a very unfair Stamp Duty situation.

**The proper way to deal with this** is to rescind hybrid documents, assign the property back to the assignor and then procure a separate assignment of IPR. Whilst this cannot be back-dated, it does at least avoid adding insult to injury (lining your pocket) and will get many of the invalidly-registered proprietors back on the registers. (Coflexip Stena...[1997] and Nutrinova v Arnold Suhr [2001] refers).

So, at the end of the day, you are to blame for managing Stamp Duty in such an unfair way that the public, professionals and even the Comptroller devised their own ways of evading payment of Stamp Duty which would never have been chargeable if the proper advice had been disseminated. I am not just talking about ensuring that documents were drawn up properly in the first place, I am talking about advising rescission of the ones which were not.

The IPR Acts cater for such rescission and re-assignment and allow the public to register only the last assignment without having to register the rescinded document or the Assignment Back.

You cannot get a court to take notice of the rescinded agreement or the unstamped Assignment Back, because they are not stamped.

It cuts both ways, and this was clearly shown in Coflexip Stena....[1997].

The way forward is now clear.

I came to you for all the right reasons and you have obstructed me and wasted my time.

I am not going to waste time over the FOI issues as I have the documents that damn you. They are not subject to exemption at all, and given that the ICO has shown its true colours, I am not asking the ICO to get your house in order as far as FOIA is concerned. The point has been made.

I am sure that your FOI and DP policies will be subject to review in due course. Let's leave it at that and move on with the evidence on the table.

With regard to lying about Stamp Duty matters, please pass the attached email to your Solicitor.

I will inform the Law Society that I have sent you their views for your Solicitor's attention.

Statutory requirements for adjudication are matters which should be reported with honesty.

Please move on to your next excuse for not performing adjudication and bear in mind that you are supposed to have an open mind and not assume that the duty will not be paid.

Yours sincerely,

Andrew Hall.

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**Andrew Hall**

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**From:** "Andrew Hall" <andrew.hall2@btconnect.com>  
**To:** "Stephen Deutz" <Stephen.Deutz@attorneygeneral.gsi.gov.uk>; <jane.dawson@ico.gsi.gov.uk>; "Andrew Prior" <Andrew.Prior@TSOL.GSI.GOV.UK>; "John, Nick (ESM Stamp Taxes)" <nick.john@hmrc.gsi.gov.uk>  
**Sent:** 10 November 2009 09:01  
**Attach:** law society email p296.pdf; part 36 offer 9-11-09.pdf  
**Subject:** PART 36 OFFER

**This email is sent also to the Information Commissioner, HMRC and the Attorney General as Notice of my intention to apply for Judicial Review in 21 days time. I shall be seeking declarations in respect of their actions and decisions. They are not in a position to reverse what they have done, and cannot challenge each other's decisions, or go behind them.**

Dear All,

Please find my letter attached.

It is a Part 36 Offer Letter addressed to the Comptroller, via his Solicitor Andrew Prior, and is of relevance to all recipients.

I have uncovered and suffered so much deceit since discovering the Stamp Duty liability on 13-07-07 of a document I later discovered in September 2008 had been spirited away from the Register of Patents by the Comptroller on 20-09-04 that I have had to postpone commencement of proceedings several times.

**Both the Comptroller and HMRC have received letters before Claim** and are therefore in no doubt as to why I am putting matters before the Courts.

**As for the Information Commissioner**, he too is expectant of legal action since his decision of 22-06-09 and his Final Decision on Review of that decision on 04-09-09 left unaddressed the matters of his concealment of the central evidence and his substitution of an electronic document which was not derived from the concealed electronic document (though it was claimed otherwise). It stands to reason that I should want the Administrative Court to declare whether the Comptroller disclosed his Desk Notes as at 01-08-07 or whether he breached s.77 FOIA 2000 and substituted altered Desk Notes so as to conceal falsehoods in his letter to me of 12-11-07 concerning his standard procedures. The evidence shows that the disclosed Desk Notes did not exist on 01-08-07 and that there was a substitution. The ICO's concealment of evidence from which a true decision could have been derived is a matter for the Police. I will be seeking Judicial Review of the Information Commissioner's decision that he was unable to discover sufficient evidence to determine that there had been a breach of s.77 FOIA 2000.

**As for the Attorney General**, she has repeatedly failed to pass on a final decision of HMRC, in the full knowledge of the urgency with which such a decision was required to be passed on, and in the full knowledge that HMRC's decision goes against the evidence of fraud by both the Comptroller and by those involved in the making of false applications. The Attorney General cannot challenge or go behind HMRC's decision and is interfering with the process by which HMRC's decision should be challenged.

The Information Commissioner and the Attorney General know what they should have done, and they know that they have not done what they should have done. The consequences of their actions are that they are to be subject to Judicial Review also.

Declarations are necessary to prevent repeat performances, and it is absolutely right that such matters should be put before the Administrative Court.

For the avoidance of doubt, the Part 36 Offer is not sent without prejudice save as to costs.

**I refer all recipients' Solicitors to the attached email from the Law Society. The Bar Standards Board, in consultation with the Chancellor of the High Court, has taken a view on how Counsel should approach the subject of Stamp Duty.**

If any recipient intends to challenge the sufficiency of my interest to apply for Judicial Review of how he or she has conducted his or her business and wants to challenge my right to apply for Judicial Review, I suggest that he or she makes his or her reasons for any such challenge known to me within 14 days in order that it may be

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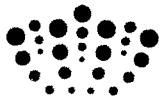
addressed in the Statement of Grounds and Facts.

Draft documents from the pending application will be forwarded to you shortly.

I have complied with pre-action protocol and I await acknowledgement and response.

Yours sincerely,

Andrew Hall.



***From the Interim Chief Executive Officer***

Mr Hall

Via e-mail: [andrew.hall2@btconnect.com](mailto:andrew.hall2@btconnect.com)

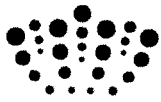
Direct line:+44 (0)1633 814500  
Email: [sean.dennehey1@ipo.gov.uk](mailto:sean.dennehey1@ipo.gov.uk)  
Our ref:  
Your ref:  
Date 19 November 2009

*Dear Mr Hall*

**Proposed claim for judicial review**

1. I refer to your email of the 10<sup>th</sup> November 2009 and the attached letter dated the 9<sup>th</sup> November 2009 entitled "Part 36 Offer Pursuant to Part 36 Civil Procedure Rules".
2. In paragraph 2 of the letter you state "I am applying for Judicial Review".
3. I am replying on the basis that the letter amounts to a letter before claim in relation to an application for judicial review. This is therefore the Office's letter of response in accordance with the pre-action protocol for judicial review.
4. The defendant is the Intellectual Property Office, with the address shown at the top of this letter.
5. It is not clear which decision of the Office it is sought to challenge. The Office's position in respect of your various grievances however has been set out in the letter from the Chief Executive to you of the 25<sup>th</sup> July 2008, and in Mrs Debbie Cooke's letters to you of the 30<sup>th</sup> June 2008 and the 11<sup>th</sup> August 2008.
6. Our position has also been stated in 2 previous replies to pre-action letters from you. These replies are dated the 14<sup>th</sup> August 2008 and the 29<sup>th</sup> September 2008.
7. That position remains unchanged, and any application for judicial review will be contested on that basis.
8. I would draw your attention to Part 54.5 of the Civil Procedure Rules 1998 and in particular Part 54.5(1) which provides that the claim form must be filed:





- (a) promptly; and
  - (b) in any event not later than 3 months after the grounds to make the claim first arose.
9. The Office considers therefore that any challenge to the matters to which you refer are outside the limitation period and any application for judicial review of them will in addition be contested on that basis.
10. Your grievances are connected with a dispute over entitlement in relation to intellectual property rights between, on the one hand, you or your companies and, on the other, Conversor Products Limited and Mr Jeremy Brassington. The Office therefore considers that the latter are parties who have an interest in your application for judicial review.
11. The address for further correspondence in relation to this application, including for service of court documents, is:

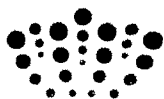
Treasury Solicitor  
One Kemble Street  
London WC2B 4TS

quoting reference MT7/1476B/AGP/4E

12. I am writing to you separately as regards your Part 36 offer.

Yours sincerely  
*Sean Dennehey*

**SEAN DENNEHEY**



***From the Interim Chief Executive Officer***

Mr Hall

Via e-mail: Andrew.hall2@btconnect.com

Direct line:+44 (0)1633 814500

Email: sean.dennehey1@ipo.gov.uk

Our ref:

Your ref:

Date 19 November 2009

*Dear Mr Hall*

**Part 36 Offer**

1. I refer to your letter dated the 9<sup>th</sup> November 2009 entitled "Part 36 Offer Pursuant to Part 36 Civil Procedure Rules".
2. Your offer under Part 36 of the Civil Procedure Rules is refused.
3. I am writing to you separately as regards your proposed claim for judicial review.

*Yours sincerely  
Sean Dennehey.*

**SEAN DENNEHEY**