

Welcome, Willkommen, Välkommen, Welkom, مرحبا بكم,  
 Bienvenue, Bienvenido, Benvenuti, Tervetuloa, Witamy,  
 ようこそ Добро пожаловать, Hoş geldiniz, Привітання, 欢迎

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- Welcome to **comms.svkf.benversus.com**
- This powerpoint document covers all documents and correspondence since the official complaint was issued in Sept 2008.
- The other documents cover the original complaint and background references and all communications leading up to the complaint.
- All documents were communicated by hardcopy and or CD copy to all protagonists.
- The EU court of human rights has been informed.



*Salus populi suprema lex esto*

The welfare of the people is to be the highest law

*Salus populi suprema lex esto.*

The welfare of the people is to be the highest law



"David Versus Goliath" SV and KF Only

EU Legal Challenge Program

Communications Since Legal notice submitted by BC to SV and KF

**comms.svkf**

Updated : 20th June 2011 Ben Collins.

**Malpractice Action of BC Versus SV & KF : 2009-2011 Communications**

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## 110627 BCG Letter : Response to verdict

### Letter

Thank you for response of 2010 June 29th.

Thank you for taking the trouble to review the issues and provide your response.

All the items in the matter discussed will now be sent to the EC to be considered individually.

I also attach two sheets to this letter:

1. Summary Response
2. Specific Items Raised From Your Verdict

For now, I have reported both Kronofogdmyndigheten and Trafikförsäkringskassan to the ECHR for cynical breaches of the ECHR.

My aim is now that these extortive organisations are disbanded and all the money they have been extorting from people since year 2000 at unreasonable rates, is repaid to those people with interest.

Two items in these matters have been sent to the ECHR.

a) State extortive practice at over 1000% interest by fining, manufacturing poverty traps, creating widespread misery and wasting tax income to deal with the the social problems resulting from that extortive practice. 1000% is must not be acceptable in a free and fair European Union where there is "respect for family" enshrined in ECHR law.

b) Private extortive practice by Trafikförsäkringskassan who both are both the judge jury and beneficiary of fines set at an exorbitant rate. For example, in my case I was fined more than four times the compensation fee paid by a violent rapist to their victims, even though my vehicle was never moved, could not be moved and had been already been insured fifteen months whilst immovable due to damage by the Swedish state collection agency and for money that was not ever owed. This an agency that does not act in the public interest, only their own interests.

Both of these agencies are responsible for widespread unnecessary misery and numerous suicides.

You are invited to respond.

All previous and future correspondence is published online at [benversus.com](http://benversus.com)

Yours sincerely,

Ben Collins.

## Summary Response

You have failed me in three key areas of the European citizens charter:

- The right to respect for private and family life.
- The right to peaceful enjoyment of possessions.
- The right to an effective remedy.

While I will concentrate my efforts on launching the eco technology that has now been delayed by these circulatory fiascos, I will also continue to pursue these matters herein. The actions of Swedish authorities involved in these processes have destabilised me and my projects for **six years** and created extreme personal misery for me and my family, especially for my Mother before she died.

That is six extra years of burning fuel in a backward way, six extra years of wasted oil resources that can never be replaced and six extra years of much higher than necessary carbon dioxide and other emissions. As prices of food and all goods is directly linked to oil consumption that's also six years of higher food prices and poverty worldwide and six years of technological stagnation where all the engines built and developed, have been built in a backward way. Six years of low output wind turbines being built.

It is impossible to compensate the world for those delays. Your department and the Swedish authorities in question are now responsible for those delays. That is unforgivable.

Let me remind you of some of the things that happened that JK have deemed acceptable, all driven by Swedish authorities acting outside and in contempt of the ECHR.

- **Removal of possessions for money not owed at short notice with no reasonable time to pay.**
- **Forced unemployment for money not owed.**
- **No social benefit paid for six months while unemployed because of money removed not owed.**
- **No reparation paid for six months wasted time and a nervous breakdown.**
- **No reparation for public humiliation when possessions removed for money not owed.**
- **No reparation when unable to visit my almost dying Mother, which she never forgave me.**
- **No reparations for delaying (now six years) environmentally beneficial technology.**
- **Frequently extorted by the Swedish state collection agency at over 1000%.**

These summary items above have been approved of and are now encouraged to be repeated against other people by you and your department. You have ignored and held in contempt the basic elements of ECHR, personally and departmentally failing in your role to promote respect and decency.

You had a chance to make fair reparation, you have chosen to ignore that chance.

If the Swedish Justitiekanslern had responded positively to these legitimate complaints and within a reasonable timescale, some of that damage could have been avoided.

Two of the items are now being dealt with at the European court, the rest will be sent there in due course.

I will be remembered for trying to bring a positive result for the world working privately on my meagre savings, you will only be remembered for your ignorance of reasonable rights enshrined in the ECHR, which you are obligated to respect and apply.

Specific items raised from your verdict 2010 June 29th

X



2010-06-24

1343-09-40

Received 29 JUNE

**SKADETSTÅNDSANSPRÅK MED HÄNVISNING TILL SKATTEVERKET'S BERÄKNING AV PRELIMINÄRSKATT M.M.****Justitiekanslerns beslut**

Justitiekanslern avslår Ben Collins begäran om ersättning av staten och vidtar ingen åtgärd i övrigt med anledning av hans skrivelser i ärendet.

**Ärendet***Bakgrund*

Ben Collins är brittisk medborgare bosatt i Sverige. Under den i ärendet relevanta tidsperioden (2004-2006) hade han s.k. A-skatt, vilket bl.a. innebär att han själv skulle betala preliminär skatt. I ett beslut den 6 december 2004 bestämdes den preliminära skatten som skulle betalas avseende inkomståret 2005 till 83 255 kr. Den 19 oktober 2005 ändrades den preliminära skatten för inkomståret 2005 till 109 470 kr. Besluten grundades på uppgifter som Ben Collins själv hade lämnat till Skatteverket. Vid ett antal tillfällen betalade Ben Collins inte den preliminära skatten vid rätt tidpunkt och inte heller efter påminnelse. Skatteverket lämnade därför över skattefordringarna till Kronofogdemyndigheten för indrivning. Så skedde bl.a. den 7 mars 2005 när en fordran lämnades för indrivning av preliminär skatt avseende inkomståret 2004 samt första betalningen för 2005, sammanlagt 84 718 kr. Vid några tillfällen gjorde Ben Collins inbetalningar till Skatteverket respektive Kronofogden. Inbetalade belopp täckte dock inte hela skulden. Enligt ett kontoextrakt från skattekontot den 6 december 2005 bestämdes den slutliga skatten för inkomståret 2004 (taxeringsåret 2005) till 30 430 kr jämfört med tillgodoräknad preliminär skatt om 83 255 kr. Ben Collins tillgodoräknades även drygt 2 000 kr i olika räntor. Från det överskjutande beloppet drogs preliminär skatt som skulle ha betalats i november 2005 (15 679 kr) och skulden hos Kronofogdemyndigheten reglerades så att saldot där blev noll kronor.

Skatteverket överlämnade även herefter till Kronofogdemyndigheten skulder avseende preliminär skatt som Ben Collins inte betalade i tid. I ett beslut den 2 mars 2006 bestämdes den preliminära skatten för inkomståret 2006 till 0 kr baserat på de uppgifter som Ben Collins hade lämnat i en skrivelse den 16 januari 2006. Beslutet gällde med verkan fr.o.m. den betalning av preliminär skatt som skulle göras under februari 2006. Den betalning som skulle



ha gjorts i januari 2006 avsåg preliminär skatt för inkomståret 2005. I april 2006 utmättes Ben Collins bil för den skatteskuld som låg för indrivning hos Kronofogdemyndigheten och som uppgick till 32 818 kr (inklusive två grundavgifter om 500 kr). Ben Collins gjorde den 5 juni 2006 en inbetalning om 29 000 kr som medförde att bilen inte såldes exekutivt. Enligt kontoutdrag den 3 juli 2006 hade en inbetalning gjorts varefter saldot hos Kronofogdemyndigheten var noll kronor.

### *Anspraak*

Ben Collins har hos Skatteverket framställt skadeståndsanspraak för ekonomisk skada och psykiskt lidande. Han har som grund för anspraket anfort bl.a. foljande. Skatteverket har beraknat hans preliminara skatt felaktigt vilket har medfort skatteskulder for honom, vilket i sin tur har medfort att hans tillgangar beslagtagits av Kronofogdemyndigheten. Skatteverkets och Kronofogdemyndighetens agerande har inneburit en overtradelse av hans grundlaggande manskliga rattigheter, bl.a. genom att han inte har fatt behalla medel for sin forsorjning, inte fatt skalig tid att betala kravda belopp och inte heller i ovrigt erbjudits skaliga betalningsvillkor. Vidare har inte Skatteverket beaktat nuvarande och tidigare inkomstforhallanden, tidigare skattehistorik och hans samarbetsvilja samt den information som han lamnat om att han inte hade nagra inkomster. Pa grund av Skatteverkets handlaggning blev han tvungen att betala skatt pa inkomster som han inte hade intjanat och dessutom betala straffavgifter for att han inte betalade skatt pa inkomster som han varken hade intjanat eller erhallit. Nar det sedan visade sig att han hade betalat for mycket skatt och han da fick skattaterbaring fick han anda inte ngon ersattning for de avgifter som han fatt betala pa grund av den for hogre preliminarskatten. Handlaggningen av hans arende strider mot Europakonventionen och aven mot EU-ratten.

Av skrivelserna till Skatteverket framgar att Ben Collins aven har framstallt anspraak mot Kronofogdemyndigheten for att hans bil i april 2006 utmattes for hans skatteskulder, mot Alfa-kassan for langsam handlaggning av hans anspraak pa arbetsloshetsersattning ar 2006, mot davarande Vagverket for att hans bil skadats vid fard pa vissa vagar med farthinder, mot Trafikforsakringsforeningen for att han avseende en period ar 2007 har alagts att erlagga trafikavgift trots att han inte anvant sin bil samt mot Intrum Justitia och Kronofogdemyndigheten med anledning av handlaggningen av krav som av Intrum Justitia overlamnats till Kronofogdemyndigheten.

### *Utredning*

Skatteverket har tillsammans med ett eget yttrande overlamnat Ben Collins anspraak till Justitiekanslern for provning. Skatteverket har avstyrkt att ersattning utgar och anfort bl.a. foljande.



[--]

Skatteverket konstaterar inledningsvis att verket endast kan svara för fattade preliminärskattebeslut, och åtgärden att överföra eventuellt uppkomna underskott på hans skattekonto till kronofogden.

Av handlingarna i ärendet framgår att Ben Collins, i preliminärskattehänseende, haft särskild A-skatt för inkomstären 2004 – 2006. Detta innebär att Skatteverket ska lägga upp en preliminärskattsedel för Ben Collins på de inkomstuppgifter m.fl. belopp som han, för var och ett av åren, lämnat i därför avsedda preliminära självdeklarationer.

Av tillgängliga preliminärskattebeslut, fattade den 6 december 2004 (år 2004), den 19 oktober 2005 (år 2005) och den 2 mars 2006 (år 2006) framgår dels de preliminära skattebelopp som han görs betalningsskyldig för och dels – gällande år 2006 – att den först debiterade preliminärskatten ändrats från 109 464 kr till att bestämmas till 0 kr. Av preliminärskattebesluten framgår också att besluten grundats på beloppsuppgifter som Ben Collins själv angett i preliminärskattedecklarationen (för år 2004), samt i brev tillställda Skatteverket (för år 2005, 2006). Så långt i hanteringen kan konstateras att Skatteverket handlagt Ben Collins preliminärskatteärenden enligt bestämmelserna i skattebetalningslagen. Något fel eller försummelse som grundar skadeståndsskyldighet på Skatteverkets sida bör därför inte kunna anses ha uppkommit vid verkets preliminärskattedecklering.

Skatteverket har både rättighet och skyldighet att lämna över debiterade och förfallna skatteskulder, som uppkommit för skatteskuldiga i skattekontosystemet, till Kronofogdemyndigheten. Detta följer av 20 kap. SBL [skattebetalningslagen (1997:483), JK:s anmärkning] under rubriken indrivning. På kontoutdragen som Skatteverket var tredje månad regelmässigt – eller på begäran – sänder ut till de preliminärskatteskuldiga ges upplysningen att om underskottet/skulden på skattekontot inte betalas in så överlämnas skulden till kronofogden för indrivning. Denna handläggning kan inte heller ha ådragit staten någon skattskyldighet gentemot Ben Collins enligt skadeståndslagen. Ben Collins har varken visat eller gjort sannolikt att Skatteverket genom brott vid beslutshanteringen skulle ha kränkt honom på ett sätt som skulle ha ådragit staten ersättningsskyldighet enligt bestämmelsen i 2 kap. 3 § skadeståndslagen.

Det är riktigt att en kränkning av egendomsskyddet i Europakonventionen, sådant det utformats genom Europadomstolens praxis, kan ligga däri att en statlig myndighet tvångsvis berövar en medborgare medel som denne behöver för att tillförsäkras en s.k. skälig levnadsnivå. Skatteverket vill dock hävda att skatteprocessen – inbegripande även de förfaranden som ligger på myndighetsnivå - generellt sett faller utanför konventionens tillämpningsområde såvida den enskilde inte påförts något skattetillägg genom förfarandet.

[--]

Ben Collins har lämnat synpunkter på Skatteverkets yttrande och därvid bl.a. anfört att han inte tycker att det är rättvist att tillgångar utmäts grundat på preliminära skatteberäkningar. Det skulle vara förnuftigare om utmätning och påförande av avgifter skedde förts i slutet av året när man kan konstatera vad den slutliga skatten blir.

Justitiekanslern har inhämtat upplysningar från Kronofogdemyndigheten, Trafikverket (tidigare Vägverket) och Inspektionen för Arbetslöshetsförsäkring (IAF).



## Justitiekanslerns bedömning

### *Rättsliga utgångspunkter*

Preliminär skatt för en skatteskyldig ska betalas för inkomståret med belopp som så nära som möjligt kan antas motsvara den slutliga skatten enligt den årliga taxeringen året efter inkomståret, se 4 kap. 1 § SBL.

Vid beräkning av särskild A-skatt gäller bestämmelserna i 6 kap. SBL om beräkning av F-skatt (7 kap. 1 § SBL). Av 6 kap. 4 § SBL framgår att preliminär taxering ska ske med ledning av de uppgifter som har lämnats i en preliminär självdeklaration och andra tillgängliga uppgifter. Skatteverket får besluta om ändrad beräkning av F-skatt för att uppnå en bättre överensstämmelse med den beräknade slutliga skatten (6 kap 5 § SBL).

Bestämmelser om när Skatteverket ska lämna skattebelopp som inte har betalats i rätt tid till Kronofogdmyndigheten för indrivning finns i 20 kap. SBL.

Regler om det allmännas skadeståndsansvar finns i skadeståndslagen (1972:207). Enligt 3 kap. 2 § denna lag ska staten ersätta personskada, sakskada eller ren förmögenhetsskada som vållas genom fel eller försummelse vid myndighetsutövning i sådan verksamhet som staten svarar för.

Enligt 2 kap. 3 § skadeståndslagen ska ersättning även utgå för ideell skada på grund av att någon allvarligt kränks genom fel eller försummelse vid sådan myndighetsutövning. En förutsättning för kränkningersättning är att något typiskt sett integritetskränkande brott har begåtts.

Av Högsta domstolens praxis framgår att skadestånd även kan utgå, utan sådana begränsningar av statens skadeståndsansvar som nyss har nämnts, i de fall då någons rättigheter enligt Europakonventionen har kränkts (se t.ex. NJA 2007 s. 584).

Enligt artikel 1 första stycket i första tilläggsprotokollet till Europakonventionen ska varje fysisk eller juridisk person ha rätt till respekt för sin egendom och får inte berövas sin egendom annat än i det allmännas intresse och under de förutsättningar som anges i lag och i folkrättens allmänna grundsatser. Som uttryckligen anges i artikelns andra stycke inskränker dessa bestämmelser dock inte en stats rätt att med stöd i lag utkräva skatter och andra pålagor.

### *Handläggningen hos Skatteverket*

Av utredningen framgår att beslutet om hur mycket preliminärskatt som Ben Collins var skyldig att betala grundades på uppgifter som han själv hade lämnat till Skatteverket.



Justitiekanslern instämmer i Skatteverkets bedömning att verket inte kan anses ha gjort sig skyldig till något fel eller någon försummelse vid handläggningen av Ben Collins ärenden som har grundat skadeståndsskyldighet för staten.

Vad gäller påståendet om att debiteringen av preliminär skatt och indrivningen av densamma skulle strida mot Europakonventionen konstaterar Justitiekanslern att Skattemyndighetens åtgärder har skett med stöd i lag. Enligt Justitiekanslerns mening är det tydligt att det i detta fall inte har varit fråga om något åsidosättande av egendomsskyddet enligt artikel 1 i Europakonventionens första tilläggsprotokoll.

Den svenska lagstiftningen om uttag av preliminär skatt kan inte heller, enligt Justitiekanslerns mening, anses strida mot EU-rätten.

Ben Collins begäran om skadestånd i denna del ska alltså avslås.

#### *Handläggningen hos Kronofogdemyndigheten*

I ett beslut den 18 december 2008 har Kronofogdemyndigheten avslagit Ben Collins begäran om ersättning med anledning av handläggningen i samband med att hans bil utmättes för skatteskulder (KFM:s ärende med dnr 808-25020-08/1151). Ben Collins har inte anfört några nya omständigheter som gör att det finns skäl att nu göra en annan bedömning i fråga om statens skadeståndsskyldighet.

Ben Collins har även begärt ersättning för att, som det får förstås, Kronofogdemyndigheten skulle ha gjort sig skyldig till fel eller försummelse vid handläggning av fordringar som Intrum Justitia lämnat över för indrivning år 2008.

Vad Ben Collin har anfört och vad som i övrigt framgår av de handlingar som han har getts in rörande Kronofogdemyndighetens handläggning ger inte stöd för bedömningen att myndigheten gjort sig skyldig skadeståndsgrundande fel eller försummelse. Ben Collins begäran om ersättning i denna del ska därför avslås.

#### *Handläggningen hos Alfa-kassan*

Ben Collins har tidigare hos Justitiekanslern framställt anspråk mot staten med anledning av Alfa-kassans handläggning av hans begäran om ersättning från arbetslöshetskassan år 2006 (JK:s dnr 2664-09-40). Justitiekanslern har genom ett beslut den 22 april 2009 överlämnat ärendet till IAF för handläggning. IAF har upplyst att något beslut ännu inte har fattats i ärendet.



*Handläggningen hos Trafikförsäkringsföreningen*

Trafikförsäkringsföreningen är ett privaträttsligt organ med vissa offentlig-rättsliga inslag. Staten blir som en utgångspunkt inte skadeståndsskyldig för eventuella brister i Trafikförsäkringsföreningens verksamhet.

Vad Ben Collins har anfört och vad som i övrigt kommit fram vid granskningen av ärendet här ger inte underlag för att staten skulle vara skyldig att utge något skadestånd till honom. Begäran om ersättning bör därför i denna del avslås.

*Handläggningen hos Vägverket*

Vad gäller Ben Collins anspråk mot Vägverket för skador på hans bil med anledning av farthinder på vissa vägar i Göteborgs stad har Justitiekanslern från Vägverket inhämtat upplysningen att Ben Collins tidigare framställt sitt anspråk dit och att Vägverket hänvisat honom till Göteborgs kommun som är ansvarig våghållare för det aktuella området.

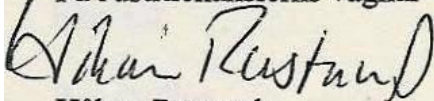
*Handläggningen hos Intrum Justitia*

Vad gäller anspråket mot Intrum Justitia är det fråga om ett anspråk mot ett privaträttsligt subjekt som inte har anförtrotts några förvaltningsuppgifter som innefattar myndighetsutövning. Ben Collins är därför hänvisad till att vända sig till Intrum Justitia med sitt krav eller att väcka talan vid domstol. Mot bakgrund av det anförda vidtar Justitiekanslern inte någon åtgärd med anledning av Ben Collins skadeståndsanspråk i denna del.

*Sammanfattning*

Ben Collins skadeståndsanspråk mot Skattemyndigheten, Kronofogdemyndigheten (i den del det inte redan har prövats) och Trafikförsäkringsföreningen ska avslås. Övriga delar av anspråket föranleder inte någon åtgärd här.

På Justitiekanslerns vägnar



Håkan Rustand



Nina Forsgren

**Upplysningar om överklagande m.m.**

Justitiekanslerns beslut har fattats inom ramen för reglerna om statens frivilliga skadereglering enligt förordningen (1995:1301) om handläggning av skadeståndsanspråk mot staten. Ett beslut i ett ärende som handläggs enligt den förordningen kan inte överklagas, se 15 §.

En enskild som är missnöjd med Justitiekanslerns beslut kan i stället på sedvanligt sätt ansöka hos allmän domstol om stämning mot staten och därmed få sin sak prövad i den ordning som gäller för tvistemål.

Exp. till

Ben Collins  
Stigbergsliden 18  
414 63 GÖTEBORG

Skatteverket (dnr 114 536284-08/1154)  
171 94 SOLNA



## 100527 BCE Status Enquiry

Ben Collins, Stigbergsliden 18 (101), 414 63 Göteborg, Sverige.  
0046 709 402161 - 690309-5096 collinsben@hotmail.com / ben@benc.com

Judit Farago Gontier  
Box 2308  
103 17 Stockholm

27th May, 2010

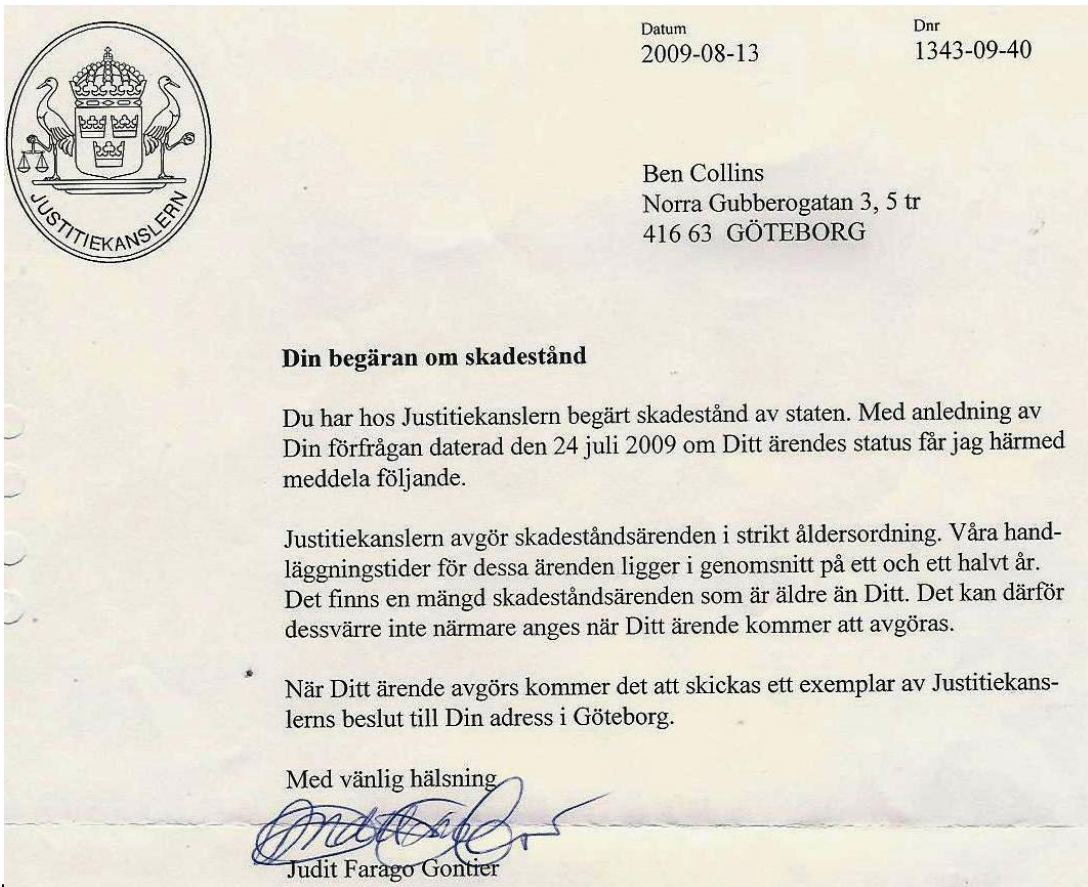
### Status Enquiry DNR 1341-09-40

Dear Ms Gontier,

Further to my letter of 23rd April 2009 and your reply of the 13th August, 2009, I would like to enquire if there has been any progress in this matter. Please note my new address. Tack!

Yours sincerely,

Ben Collins (collinsben@hotmail.com)



**Formal website of all the cases**

**www.benversus.com**

**SV & KF Full Details**

**Website**

Communications Since the Complaint

www.comms.sv kf.benversus.com

Sept 3rd, 2008 : Complaint in Detail

www.detail.sv kf.benversus.com

All complaint references (pre Sept 3rd 2008)

www.refs.sv kf.benversus.com



Datum  
2009-08-13

Dnr  
1343-09-40

Ben Collins  
Norra Gubberogatan 3, 5 tr  
416 63 GÖTEBORG

### Din begäran om skadestånd

Du har hos Justitiekanslern begärt skadestånd av staten. Med anledning av Din förfrågan daterad den 24 juli 2009 om Ditt ärendes status får jag härmed meddela följande.

Justitiekanslern avgör skadeståndsärenden i strikt åldersordning. Våra handläggningstider för dessa ärenden ligger i genomsnitt på ett och ett halvt år. Det finns en mängd skadeståndsärenden som är äldre än Ditt. Det kan därför dessvärre inte närmare anges när Ditt ärende kommer att avgöras.

När Ditt ärende avgörs kommer det att skickas ett exemplar av Justitiekanslerns beslut till Din adress i Göteborg.

Med vänlig hälsning

Judit Farago Gontier



## 090724 BCE Status Enquiry

Ben Collins, Norra Gubberogatan 3 (5tr), 416 63 Göteborg, Sverige.  
0046 31 714 0340 - 690309-5096 collinsben@hotmail.com / ben@bencc.com

Judit Farago Gontier  
Box 2308  
103 17 Stockholm

24th July, 2009

### Status Enquiry

Dear Ms Gontier,

Further to my letter of 23rd April I have since been investigated for all tax years 2001-8 (without errors), but have had no further contact with yourself. Please could you update the status of my complaint.

I have to say my attitude is somewhat hardening on these issues. My Mother died hating me for ignoring her when she nearly died in May 2006 (due to having all my finances taken away by KF&SV for money that was not owed) and for "wasting my life" and feeling she had wasted hers bringing me up.

Ironically, whenever the settlement from her legacy is received I will be able to publish five years unpaid work, four new engine and four new wind turbines that will eliminate carbon burning.

When people ask "what caused the delays to these important carbon reducing technologies" I will reply "Swedish Skatteverket Göteborg and Kronofogs" and point them toward [www.benversus.com](http://www.benversus.com).

It is a pity SV etc could not have sorted this out when I first complained twice in 2005 and twice again in 2006 after the unnecessary sequestrations in 2006. My hourly rate to be compensated will escalate dramatically after September 17th so it is in SV / KF interest to settle ASAP.

Please copy all mail to me also to email.

Yours sincerely,

Ben Collins (collinsben@hotmail.com)

Website detailing of all the cases	<a href="http://www.benversus.com">www.benversus.com</a>
SV & KF Full Details	Website
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All complaint references (pre Sept 3rd 2008)	<a href="http://www.refs.sv kf.benversus.com">www.refs.sv kf.benversus.com</a>

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- 2 090423 BCD Response To SV Letter
- 3 090423 Invitation To Complete Evaluation Table A
- 4 090423 BCD 2006 Year End Statment and 48,627kr Rebate
- 5 090423 Common Law and Swedish Tax Collecting Law
- 6 090423 Crying Wolf, Paperstorms, Debt and Rebate Chaos
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Ben Collins, Norra Gubberogatan 3 (5tr), 416 63 Göteborg, Sverige.

0046 31 714 0340 / 0046 708 453589 - 690309-5096 collinsben@hotmail.com

23rd April, 2009

## 090423 BCD Cover Letter to Response

Ben Collins, Norra Gubberogatan 3 (5tr), 416 63 Göteborg, Sverige.  
0046 31 714 0340 / 0046 708 453589 - 690309-5096 collinsben@hotmail.com

Judit Farago Gontier  
Box 2308  
103 17 Stockholm

23rd April, 2009

### Collins Evaluation of Skatteverket Reply

Dear Ms Gontier,

Thankyou for you letter of the 16th April.

Here is my response attached overleaf in consideration of the information supplied by Advocat Delphin. This reponse should be considered in parallel to the earlier complaints which are all still applicable.

The main omission from Delphin completing the tax picture (which I still do not fully follow) was the unexplained 48,627kr rebate in 2006 and where that came from. Considering I paid no tax in 2006 after the seizure in April 2006 and bicycle accident in September 2006, something must have been badly awry prior to that in the 2005 slutlig tax and or 2006 tax for which they sequestrated my assets and destablised me, or? I invite Skatteverket to fill in the tables supplied overleaf so everyone can see exactly what happened and when.

Firstly, I would like to re-emphasise that; the point about whether pretax was or was not calculated improperly is a side issue compared to the collection and sequestration according to pretax estimates or recent tax bills. Nobody really knows how much a person has earnt until the end of the year and at what rate they should be taxed, if there has been no income then there can be no tax sequestration though there can obviously be a tax estimation. Also newly arriving tax bills, even if they are from 1896 or 2005, are hard to pay immediately when on low, sporadic or zero income as was the case in early 2006. Near immediate sequestration does not help anybody resolve that situation.

I am not disputing the concept of preliminary tax, what is at stake is the right to sequestrate assets, defame as a debtor and paralyse living based on preliminary tax estimates and or very short notice recent tax bills. In my opinion that philosophical concept is a nonsense and helps nobody.

Even the Skatteverket legal expert in tax law describes this as "unravelling the mess". Why is it a mess? I did not make it a mess. If SVs expert has to unravel the situation, imagine how an ordinary chap feels trying to cope with this; threatening, very stressful and wildly fluctuating paperstorm arriving on his doorstep every month crying "Wolf!" throughout 2005 and 2006.

Yours sincerely,  
Ben Collins (collinsben@hotmail.com)

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www.refs.sv kf.benversus.com

**Main Response**

SV believe its is fair to sequestrate assets based on tax estimates. I do not think it is fair, because if those tax estimates are overestimated, or because if income arrives in lumps not monthly sums, it is not always possible to make monthly payments. In both cases throughout 2005 and 2006 those conditions applied and made it impossible to make tax payments as of course it must unless the citizen has access to a cash "float" to cope with such demands.

Waiting to the end of the year before sequestrating assets or applying late payment fines would appear to be the sensible course of action, because toward the end of the year it is becoming clearer how much money has been earned and therefore how much tax is due, and also whether the citizen is ahead or behind in his payments. To make sequestration before such a time will inevitably lead to problems. To make seizures and fines in February, March and April actually means the citizens ability to earn money (and pay tax) may become impossible (as was my situation in 2006) so the tax office is actually lowering the amount of tax to be received by the society or social good and increasing the social burden by creating unemployment.

Another additional problem is that in order to pay pretax estimates, the citizen is left borrowing money to pay fines and the amounts, which adds more cost and administration to their affairs and reduces their capacity for earning and delays payments of other real bills. In 2005 and 2006 I wasted several weeks running around trying to make payment, even though I had not received salary, thereby borrowing from my credit card, incurring more costs and time inefficiencies.

Receiving income in occasional lumps means that monthly payments are impossible, especially at the start of the year. SV Crying wolf every month doesnt help anybody and creates a paperstorm. I dont want to spend my life unpicking a mess that SV creates from incompetent processes. I would have loved to get a monthly salary, but conditions of earnings did not allow that, but my situation is not that wierd, plenty of other contract / service people must get paid in lumps such as builders etc.

From Delphin there seems to be no acknowledgement of anything from SV, until they do start acknowledging stuff, then these problems will be repeated for other people ad infinitum.

Even if it turns out I am suddenly behind again with tax payments as in February 2006, time has to be given matched against circumstances of the individual. This yoyo-ing tax total cannot be instantly controlled during an "up phase" when I am on limited or no income phase pursuing an altruistic environmental product development.

It seems I got behind at the end of 2004 with tax, which I caught up with early in 2005, basically because I was not subject to manic sequestrations seen in 2006, which allowed normal continuance of life in 2005.

Finally I wish to comment that the standards of graphical presentation and clarity of tax status on SV bills is poor. It should be patently obvious to the layman what is genuinely owed, what is estimated, what is fixed, past history, future payment to come etc using diagrams, instead four sheets of paper arriving with a baffling list of numbers and threats pertaining to who knows what. A picture paints a thousand words.

## 090423 BCD Invitation To Complete Evaluation Table A

To illustrate the manic variations of tax due, pressure, threats and changing circumstances I invite SV to fill in this table with their numbers and also to explain how it would be possible to pay the income tax they levied against me for collection by KF before I had earned it. I am curious.

Once this table is filled in we can all evaluate exactly what happened and whether basic citizen rights were breached, and how badly they were breached. In my opinion I am a publicly defamed continually as a tax debtor and liable for sequestration of all possessions for almost two years – yet actually ahead of my tax liabilities for most of those two years! I was destabilising my account paying out salary early to meet tax payments for income tax on income not received!

I still cant work out what the numbers are myself from the paperstorm I received from the Tax office.

<b>A : Actual Tax Collins</b>		Real historical tax account, matched against EU citizenship transgressions.									
Month	Income earned?	Definite Income Tax to Pay?	How Much Real "Slutlig" Tax to Pay	Something Unpaid to Skatteverket?	Tax Paid	Shortfall	Publicly Defamed as a Debtor? Credit Rating Damaged?	Fines Charged?	Delivered to Bailiffs for Collection?	Overpayment of Survival Funds? Collection Made?	Notes
January 31 2005	0 kr	No	0 kr	0 kr	0 kr	0 kr	Yes	Yes	Yes	No	Yes
February 31 2005	0 kr	No	0 kr	0 kr	0 kr	0 kr	Yes	Yes	Yes	No	Yes
March 31 2005	47 110 kr	No	0 kr	0 kr	0 kr	0 kr	Yes	Yes	Yes	No	Yes
April 30 2005	0 kr	No	0 kr	0 kr	0 kr	0 kr	Yes	Yes	No	Yes	
May 31 2005	0 kr	No	0 kr	0 kr	0 kr	0 kr	Yes	Yes	No	Yes	
June 31 2005	95 525 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
July 31 2005	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
August 31 2005	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
September 31 2005	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
October 31 2005	120 000 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
November 31 2005	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
December 31 2005	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
January 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
February 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
March 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	No	Yes
April 30 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
May 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
June 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
July 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
August 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
September 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
October 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
November 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes
December 31 2006	0 kr	No	0 kr	No	0 kr	0 kr	Yes	Yes	Yes	Yes	Yes

Awaiting Numerical Input from Skatteverket



## Skatteverket

SKATTEKONTOR 2 GÖTEBORG

BOX 2825

403 20 GÖTEBORG



Skatteupplysningen 0771-567 567

Vid inbetalning:

Plusgiro 489 01 03-7

Bankgiro 5050-1055

Ditt referensnummer (OCR):

19690309509641

1969030950963

## Kontoutdrag

Datum

2006-12-05

Skattekontonummer

690309-5096

Collins, Benjamin

SIGNALGATAN 4 B

413 18 GÖTEBORG

One years tax was applied  
February 14th, bit early  
isnt it?

Ditt konto vid utbetalning:

6239-398 969 728

## Kontoutdrag för perioden 2 juli - 2 december 2006

Specifikation	Ränta fr.o.m.	Belopp (kr)
Ingående saldo 2006-07-02		9125
Slutlig skatt 2006 års taxering	060214	-70783
Tillgodoförd debiterad preliminärskatt		109470
Korrigerad kostnadsränta		339
Intäktsränta		476
Överskott före eventuell utbetalning		48627
Utbetalning		-48627
Utgående saldo 2006-12-02		0

## Utbetalningsorsak:

Slutlig skatt enligt 2006 års taxering

## Utbetalningsbart belopp:

Överskott före eventuell utbetalning

48627

Uppgifter om utbetalning från skattekontot:

Utbetalt belopp \*

48627

\* Beloppet sätts in på ditt konto (se ovan)

**Comments : BC V Skatteverket**

This is taking money away people need to make their lives function.

While it has less effect on monthly salaried folks, low income self employed can be crippled by this erroneous tax collection practice.

Low income people can't afford to loan the state kr48,627, yet are forced to do so under threat of possession removal.

Fines and chaos are applied for slow payment for money that isnt owed, then these KF fines are later not returned or the intervening chaos compensated, it seems wholly imbalanced and unreasonable from my perspective.

- Is not taking money that isnt owed using threatening behaviour robbery?
- Is not taken money under extreme threats extortion?
- Is not publicly decrying a person as a tax defaulter when they are not, bearing false witness and character assassination?
- How do they get away with this stuff?
- Is nobody else asking these questions?

SKV 4E

www.skatteverket.se

Taken from Page 80 of the original complaint references now published online at the address below.

www.refs.svkf.benversus.com

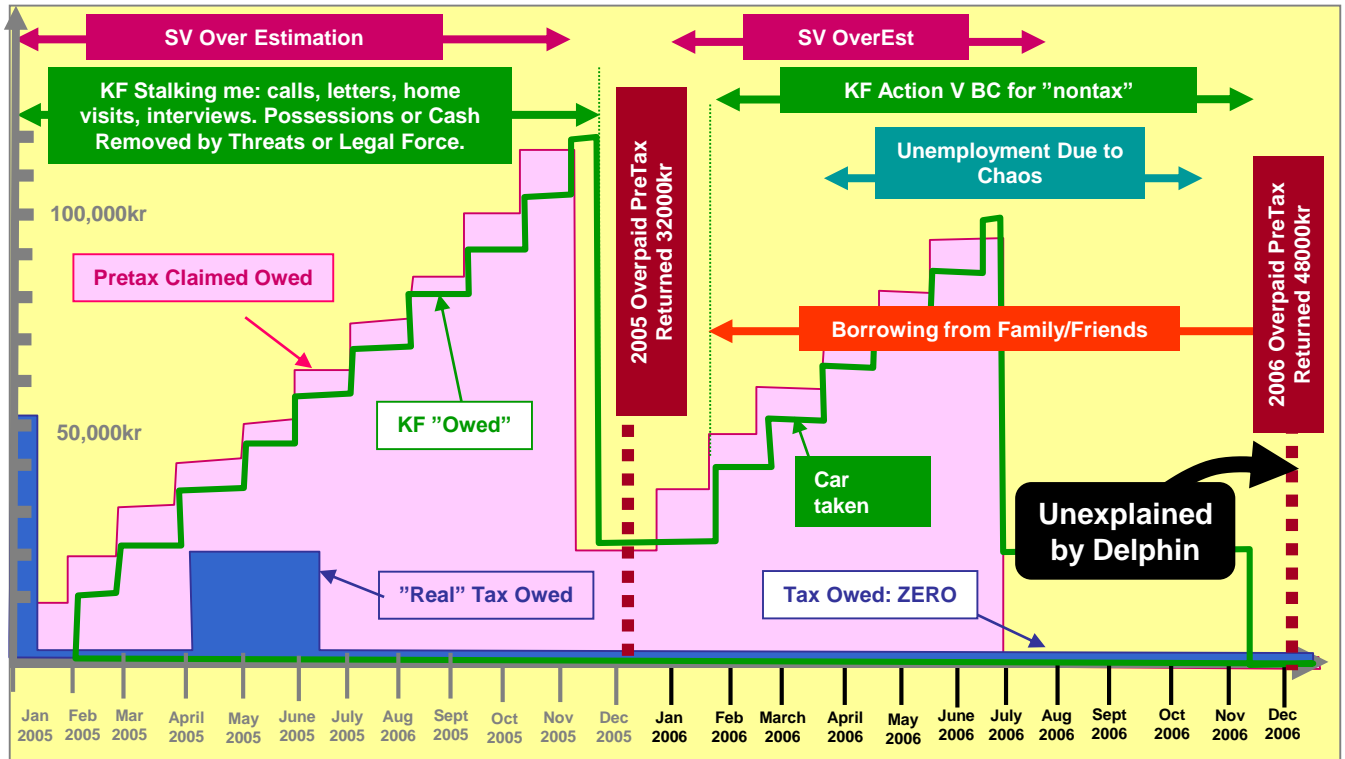
2006-12-05



It is strange that I have to start explaining how to collect tax fairly to Göteborg Skatteverket. Even the Sheriff of Nottingham did not collect income tax before the income.

**Tax collecting should be pretty simple.**

The person earns the money and the state takes its share to provide useful social welfare. But if enforced tax collection begins before the money is earned then everything gets turned upside down and derails the money earning of the person and the state does not get to collect tax on later earnings. Everybody loses. This is the tail wagging the dog.



- Advocat Delphin has quoted various Swedish laws on taxation of which I know nought.
- The fundamentals of tax collecting are described above.
- Not everybody earns a monthly salary, that is not a crime.
- Tax goes up and down, during up phases, manic sequestration creates pointless misery.

These fundamentals have been broken in this case, Skatteverket seems to have lost its way in tax fundamentals and is unable to distinguish between preliminary tax, end tax, fair and reasonable tax collection timing. If breaking those fundamentals is legal according to a Swedish tax law then shame on that law, shame on the lawmakers who made it and shame on the lawyers and judges who stand by it and act upon it.

No one should be made to pay income tax before income is received and common law should stand head and shoulders above all other laws written in haste or quoted in zeal.

Power and how it is wielded requires wisdom and empathy in order to create a balanced and just world. Skatteverket have the power, but I got Joseph Stalin not King Solomon.

## 090423 Crying Wolf, Paperstorms, Debt and Rebate Chaos

How is an ordinary fellow supposed to cope with these financial conditions, one week I owe €thousands and must pay immediately or lose everything as well as being labelled a debtor, the next month I receive €thousands in rebates, a month later I owe €thousands again and face losing everything again and labelled a debtor again. I explain I will go back to work if I indeed to owe thousands and pay the debt but I am not given time to do that. Nine months later I receive €thousands in a rebate again.

- It is not funny living in a real life Monty Python sketch.
- What is going on?
- How can this treatment be justified?

I was only "guilty" of a sporadic income which I declared where and whenever it was received. I am well aware that some British engineering contractors have not had honest dealings with SV, but those people also effectively undercut my rate too, they are not me and I am not them. I registered for tax immediately after moving to Sweden. If a dog soils your carpet, do not kick the cat.

It would have been easy to work at JCI/Volvo as a senior engineer, advance my career and fill my pockets with silver, but instead I chose another route for altruistic reasons, yet SV thinks that my sporadic income is somehow unacceptable. Many people "trying new things" have sporadic income, but without people "trying new things" we would all be living in caves.

What a lot of frustrating time killing, while that is paid for most people involved herein it is unpaid for me and delays, eliminates or reduces payday of useful technology still further. Dead time created by public officials for themselves increases the tax burden and takes money away from worthy social demands. Administrating paperstorms robs precious freetime.

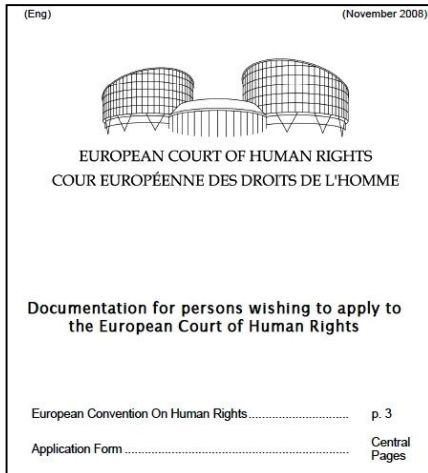


## 090423 Legal Transgressions

### What rights are protected by the Convention and its Protocols?

The following rights, in particular, are protected :

- the right to life;
- the right to a fair hearing in civil and criminal matters;
- the right to respect for private and family life;
- freedom of expression;
- freedom of thought, conscience and religion;
- the right to an effective remedy;
- the right to the peaceful enjoyment of possessions;
- and the right to vote and to stand for election



[http://en.wikipedia.org/wiki/Citizenship\\_of\\_the\\_European\\_Union](http://en.wikipedia.org/wiki/Citizenship_of_the_European_Union)

<http://www.echr.coe.int/NR/rdonlyres/850CEB0E-3DC8-4E92-9F5D-7E6910C81A47/0/EnglishPOpack.pdf>

There are several matters in hand here to identify which transgressions happened which I believe can only be properly identified after the tables included earlier in the document are completed.

- Whether my property was stolen.
- Whether life was destabilised unnecessarily.
- Whether my basic human rights were broken.
- Whether this created avoidable suicidal thoughts and mental entrapment.
- Whether this delayed technological release.
- Whether this nullified commercial potential of technology through terminated patent applications.

The second "folket" issue is whether regulations or protocol should be change to prevent this from happening to other folks.

Regarding the *folket issue* I will settle out of court with my "silence" only bought on the condition that something substantial is changed in SV protocol. Without changes in regulations I will not settle silently or even quietly, which will raise the issue of other people and a "class action".

How many other people are suffering this stuff? Not everybody keeps such records as myself, or have the six months to compile the case, i.e. the inclination, opportunity and determination to make a detailed complaint. If you are trying to run a business and a family, complaining is next to impossible, but it does not mean you are not being wronged if you dont complain. My guess is a whole bunch of people are being called tax debtors and dragged into this cyclical fining and tax chaos unnecessarily.

**If my possessions were taken in April 2006 for a tax debt less than 48,000kr and I receive a rebate in late December 2006 for 48,000kr and I have not earned any income in the intervening period (largely due to this destabilisation), then that seizure in April was unlawful and the destabilisation unnecessary and negligent. Add that to two years of wildly fluctuating demands and threats to create a huge shadow of misery is cast over living.**

## 090423 Calculating Compensation

Skatteverkets have in their replies requested to hear the amount of damages claimed, or referred in their letters that the amount of damages claimed is unknown and unanswered.

That issue is a nonsense at this stage as the amount of damages can only be calculated when the transgressions have been identified. As a layman I cannot be expected to calculate damages that is for the authorities to determine, though I can supply a list of damages in the next phase of complaint.

It should also be remembered financial compensation is not cancellation. I will have the baggage of my Mother dying disappointed with me, disbelieving of my tales of tax chaos preventing my visit to her in 2006 and all the subsequent anguish that followed. It is really saddening to be the only family member, distant and close, not to be invited to your Mother's 70th birthday (summer 2006).

I dont think the calculation process should start until the complaint has either been approved, ignored, declined, part agreed etc. In my opinion Skatteverket has breached basic human rights and has lost its balance and a big compensation payout is due. SV also declined the opportunity to sort this out and moderate processes in 2005 when it was first raised and many other opportunities since, leading to this drawn out legal mess four years later. If a big payout is not received I will certainly report this situation to the EU.

- Who loses if the Swedish state has to pay compensation to me, Skatteverket?
- Or hospitals, schools and care for the elderly?
- In the next pages hopefully we can arrange a settlement that benefits everybody.

In addition to monetary damages there are a number of other reparations required before settlement can be made, things like writing to family members apologising for the disruption and for Skatteverket being major external contributors to ensuing personal relationship breakdowns.

Compensation table to be submitted in the next phase if the complaint is upheld.

## 090423 Respecting Citizens and Interrupting Life

This action by SV completely derailed my life which was reaching an extremely important phase. The world is drowning in verbal hogwash to do with the environment, but talking solves nothing. Only through the development and implementation of technological solutions will progress be made. I have dedicated my life in this goal building my first wind turbine when I was 17 at school and winning the highest ever mark awarded in Cumbria for engineering design "A" level.

In 2003 I invented the one stroke recharge engine for electric vehicles and went the conventional route of trying to obtain finance for the project from private and public finance sources only to be rejected on very spurious grounds (another parallel court action is now underway).

Thereafter I decided not to try and involve other people or organisations and rely on myself to deliver the solutions as external partnerships had not been productive. I would have launched some of my work in Mid 2006 as this advert and article (2006 Electric and Hybrid Magazine) and the delayed patent (2006) application bare out. Unfortunately in the mean time I had my life derailed by the negligent actions of SV and KF.

- 2006 Electric and Hybrid Magazine Advert.
- Approximately 100 enquiries\* unable to be serviced due to background chaos.
- Lots of missed opportunities.

\*retained for inspection.

### LINKED PISTON GENSETS AND SUSTAINABLE EV RECHARGING

COMPANY CLP Technology

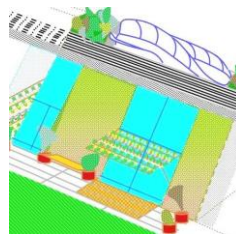
TEL +46 31 422107

WEBSITE [www.clptech.com](http://www.clptech.com)

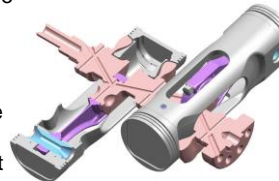
#### ■ EV Hybrids are not dependent on Hydrogen Fuel Cells.

Using ICE gensets, EV's with supercar performance yet long range hyper-economy can be built *tomorrow* with current technology & fuels. Home-plug-in recharges for pennies & fuel power means long range. We have developed 3 concepts to help complete this ideal EV jigsaw.

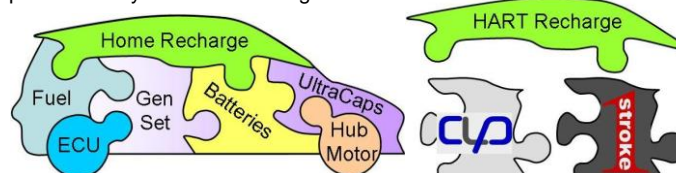
A) The *HART* is a new house roof wind turbine developing substantial annual grid contribution and net carbon cancellation. Selling or leasing *HART*'s allows vehicle makers to leverage money from oil producers, and ensures 100% sustainability.



B) The *CLP* engine (Compact Linked Piston) is the lowest friction and simplest mechanism for a conventional piston engine, therefore the most efficient electricity generator.

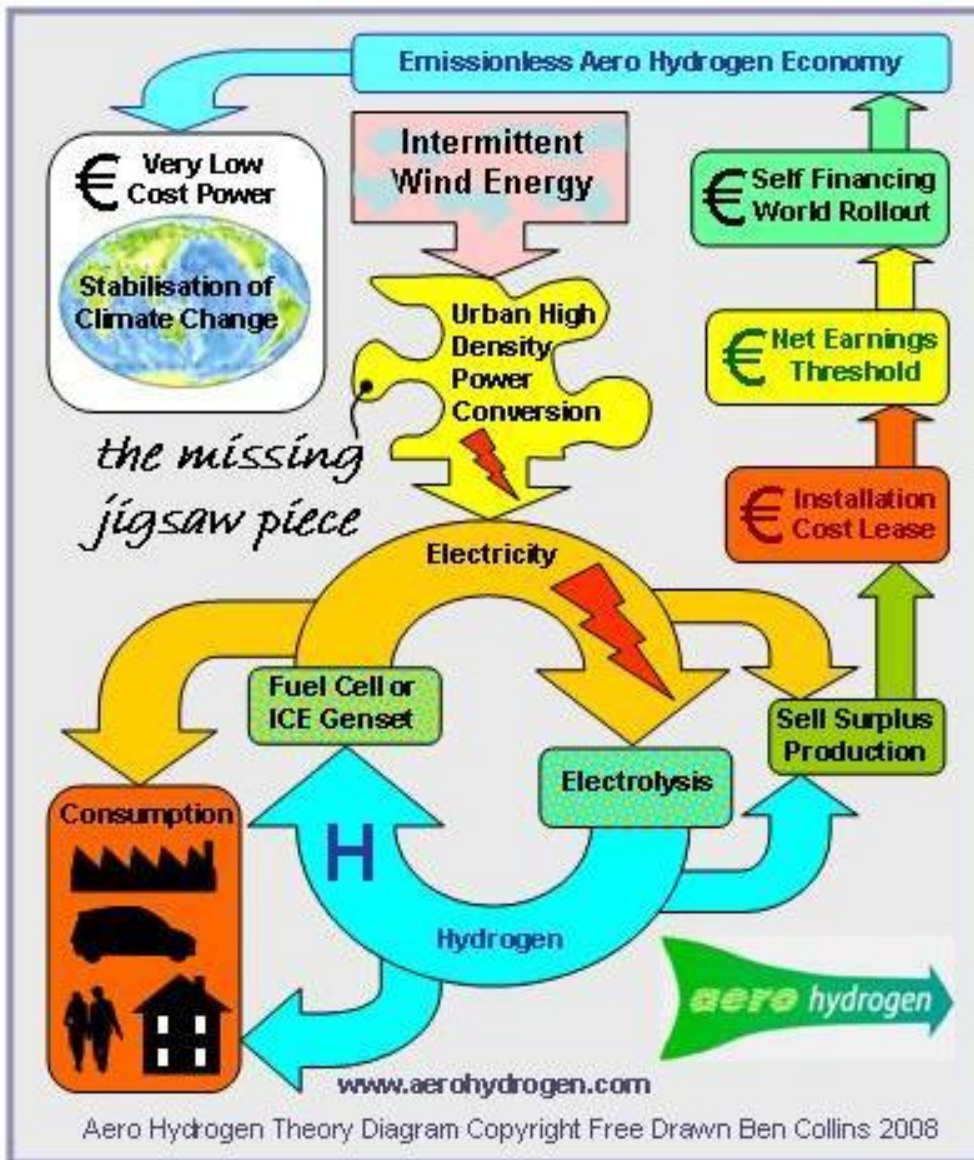


C) The *ONE STROKE* engine is a combination of *CLP* and 2 stroke *REVIFLOW* combustion – resulting in the ultimate one stroke efficiency for piston based electricity conversion in a compact power density. Patents Pending.



CLP can help develop your production-tomorrow-realistic EV strategy to accelerate your products to meet the impending revolution from piston to motor drive. Don't wait for Fuel Cells, EV's start now!





Waiting in the background I have a new wind turbine and engine inventions that combined will revolutionise carbon emission reduction. The huge bill facing the Swedish economy over the next twenty years in building thousands of wind turbines can be eliminated, because high yield wind turbines become self funding as shown above in the aerohydrogen diagram. This moves billions back in to social funding. Everybody wins.

In the longer term Sweden can become self sufficient in energy and all that money that is leaking today overseas to buy oil can be locally recirculated. I will agree to any payout that restricts the finance only to development of my eco-technology, now stalled for years because of this recirculating background chaos.

Once imported carbon energy is eliminated from the economy, Europeans can all start to work shorter hours and life quality can dramatically improve. The remaining reserves of carbon energy can be saved and possible drastic climate change averted.

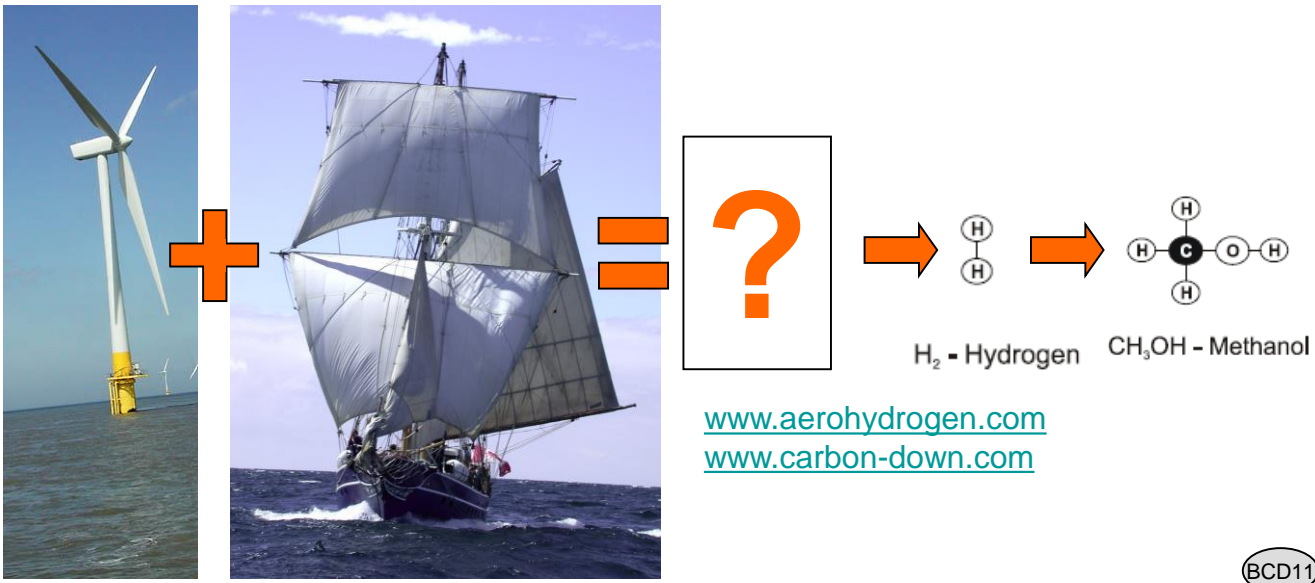


090423 Establishing a Positive Outcome For Everyone



Shown above right is a typical Atlantic weather system approaching Sweden. The power within that weather system is unimaginable, it is just a question of finding a way to capture it. Below left is the current low yield wind turbine about to be built in thousands across Sweden at a cost of trillions of Krona. Next to that is a 18th century sailing ship. Which does a better job of capturing power? I have found a way to combine the wind capturing power by area of the sailing ship combined with the high tech of the modern 3 blade type. *Settlement can include limitation of compensation to be spent only on developing protoypes of this solution so everybody benefits from Skatteverkets mess.* If the right design is identified to be built at low cost with high power output i.e. high yield, the carbon issue can be resolved through self funded aerohydrogen rollout. I think I have that design, stalled for two years because of all this background rubbish from SV and others.

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## Part Bi : Summer 2005 Missed Opportunities

In 2005 and 2006 I maintained full communication with Skatteverket and asked on numerous occasions for them to better regulate my tax affairs, for example by not immediately labelling me a debtor based on estimates. All the tax letters I wrote were pretty reasonable and informative as best I could manage. I dont think Skatteverket should be treating someone who makes such an effort to stay in control of their affairs the way they did treat me. The complaint and action brought herein is a last resort of a very long, negative, tedious, life absorbing process that I really did not need to be involved in. I have other things in life I wish to pursue not paperstorms and aggravation.

**Ben Collins 690309-5096**, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Beskattningssektion 5 Göteborg  
Box 2835  
403 20 Göteborg

CC: Rob skelding, Squarise Design Ltd, 9b Silver Lane Elvas  
25th Juli, 2005

<u>2004 Salary Payments</u>			
Date	Amount	Where	Source
2004-01-29 expenses	35,880.67	Handelsbanken 398 969 728	Squarise Design Ltd
2004-04-06 gross	55,880.63	Handelsbanken 398 969 728	Squarise Design Ltd
2004-07-28 gross	41,456.70	Handelsbanken 398 969 728	Squarise Design Ltd
2004-09-08 gross	26,649.80	Handelsbanken 398 969 728	Squarise Design Ltd
2004-10-28 gross	25,977.80	Handelsbanken 398 969 728	Squarise Design Ltd
2004-12-02 gross	77,934.00	Handelsbanken 398 969 728	Squarise Design Ltd
<b>Total 2004</b>	<b>227898.93</b>		
<u>2005 Salary Payments</u>			
Date	Amount	Where	Source
2005-03-24	47,110.24	Handelsbanken 398 969 728	Squarise Design Ltd
2005-06-02 bonus	95,525.00		
<b>Total so far</b>	<b>142,635.24</b>		

### Ben Collins Inkomst Deklaration för 2004 & Income So

Dear Fr Delmoro,

Skriva jag att informara Ni om min månadslön anställning

#### 2004

Here is my;

- 1 själv-deklaration form attached for 2004,
- 2 Copies of my uk declaration from my employer.
- 3 list of salary payments totally SKr**227898.93** for 2004.

I have delayed its sending as I haven't a stable documentation available and the UK tax year for employees finishes april 5<sup>th</sup>, which delays there provision of material, but I am now in a position to supply reliable information.

- 4 My "arkassa" UK National Insurance payments continue to be payed in the UK.

I have received expense payments to my UK based Barclaycard Visa account incurred due to normal business (see printed summary\*1 and full spreadsheet diskette\*2 containing specific invoices attached).

I have had no sick days.

Please calculate my tax on this basis.

I think my taxes are currently overestimated and have thus fallen behind with payments as they are beyond the scope of my budget and i have severe financial problems because of this. If this is the case please can the kronofogmyndigheten be informed and my credit record reconfigured and the fines i have paid for things i dont owe and cannot afford to pay be reimbursed.

#### 2005

I have so far received salary payments of SKr142,635.24 for 2005 yet a tax bill for I am presently working from home on a project which may enable a return to England, but I expect to return to design consulting in September either UK or Sweden.

I am available for interview at any time. I will remain resident in Sweden till December 31st at the least. Föråt for min Engelska! Tack för ert tålmod. Skriv mig i Svenska.

Yours sincerely,

Ben Collins (collinsben@hotmail.com) Consultant at Squarise Design Ltd.  
See table overleaf



## Part Bii : Autumn 2005 Missed Opportunities

Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Beskattningssektion 5 Göteborg  
Box 2835  
403 20 Göteborg

15th October, 2005

### Ben Collins Inkomst Deklaration för Income 2005.

Dear Fr Delmoro,

Skriva jag att infomara Ni om min månadslön anställn...

#### 2005

I have so far received salary payments of SKr142,635.24 for 2005 och i veckan det komma betalning för SKR120,000. Betalning är nu komplett för 2005.

I am presently working from home on a project which may enable a return to England, but I expect to return to design consulting shortly either UK or Sweden.

My last Swedish project has been paid 6 months after completion, so I don't realistically expect any further earnings this year, even if I start consulting in November.

I have switched till self-employment to sole trader "Coupe Hardtop", as I didn't seem to be getting "enough of the pie" from the last company, and recently set up bank accounts for this. I will publish and send my accounts December 31<sup>st</sup> for your review.

I have received månadslön skatt bills, but I have not been getting månadslön, I have also been getting fines and bad credit from Kronofogmyndigheten which seems unfair, to receive tax bills on a non existent månadslön.

I am available for interview at any time. I will remain resident in Sweden till December 31st at the least. Forfåt for min Engelska! Tack för ert tålamod. Skriv mig i Svenska självklart!

Med vanlig hälsningar.

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com)) Coupe hardtop Sole trader

<u>2005 Salary Payments</u>			
Date	Amount	Where	Source
2005-03-24	47110.24	<u>Handlesbanken 398 969 728</u>	Squarise Design Ltd
2005-06-02 end bonus	95,525.00	<u>Handlesbanken 398 969 728</u>	Squarise Design Ltd
2005-10-22	120,000.00	<u>Handlesbanken 398 969 728</u>	Coupe Hardtop
<b>Total 2005</b>	<b>262,635.24</b>		

As an ordinary chap muddling through life, I am certainly doing a fair job of tax communications and declaration of salary.

If I fall behind in tax payments I will go and earn more money, but if I can continue my projects on limited income I will – Anybody would if they felt they had resolved the carbon and climate issue with their inventions.



## Part Biii : Autumn 2005 Missed Opportunities

Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Anna-Lena Liljeroth  
Sektion 9 Göteborg  
Kronofogdemyndigheten  
Rosenlundgatan 8  
405 16 Göteborg

In my opinion much of the misunderstanding in 2006 results from crying "Wolf" throughout 2005.

16th October, 2005

### Ben Collins Försenad betalning

Dear Fr Liljeroth

Hej

Nu fick jag antligen min betalning för sommar och herbst (SKr 120.000).  
Jag vill betala alla credit från Kronofogdemyndigheten.  
Kan jag fick balans, tack!  
Andra fråga är tänka jag fick skatt tidigare än betalt i månadslån.

This means I was being asked to pay tax on salary not being received (ok fair enough that's quite common) but then I have to have a bad credit reference the whole time and get fines for not paying the tax levied on salary not being received. Unfair!  
I have been paid by my Swedish customer 6 months late!

MVH, Ben Collins

Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Anna-Lena Liljeroth  
Sektion 9 Göteborg  
Kronofogdemyndigheten  
Rosenlundgatan 8  
405 16 Göteborg

I raised my concerns in both 2005 and 2006, long before I had to start screaming "legal action" and "compensation" in 2008 to get any notice taken of the problems and issues being created by this erratic and aggressive taxation protocol.

13th December, 2005

### Ben Collins betalning

Dear Fr Liljeroth,

Hej,

I have now paid the latest SKr500 fine.  
Is this the last of the tax fines for taxes which were levied on payments I hadn't received?  
Nu jag fick SKr 31740.00 tillbaka.  
What a lot of stress and hassle!  
Systemet är jätte konstigt från mitt perspektiv!

MVH, Ben Collins

## Part Biv : Winter 2006 Missed Opportunities

Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Beskattningssektion 5 Göteborg  
Box 2835  
403 20 Göteborg

12th January, 2006

Ben Collins Inkomst Deklaration för Income 2006.

Dear Fr Delmoro,

Skriva jag ett informera Ni om min månadslön anställning

2006

I have received a tax demand for January today, although I will receive no income this month. No doubt I will get fined when I don't pay this, like last year when I got SKr 1,000's fines for sums of tax, bad credit reference all year for not paying tax I didn't owe, then I got tax back at the end of the year???

Förjät att klagga!!! but it feels like harassment and I don't want a repeat this year of that; pressure / stress / letter writing / fines / visits to kronof. / bad credit.

I will immediately inform you when I receive a salary or any form of income, I hope this is acceptable. I have prepared accounts for salary and expenses claimed all last year. I am available for interview at any time. I will remain resident in Sweden till May 31<sup>st</sup>.

Förjät for min Engelska! Tack för ert tålamod. Skriv mig i Svenska självklart!

Med vanlig hälsningar,

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com)) Coupe hardtop Sole trader

Crying wolf in 2005 leads to misunderstandings in 2006, in combination with ultra rapid collection, life destabilisation is the result and a new addition to the welfare system is created from a potential benefactor.

Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Beskattningssektion 5 Göteborg  
Box 2835  
403 20 Göteborg

17th March, 2006

Ben Collins Inkomst Deklaration för Income 2006.

Dear Fr Radtke,

Skriva jag ett informera Ni om min månadslön anställning.

Jag fick ingen lön i 2006.

Jag jobba exklusive med charitable anti-pollution projects utan lön jus nu.

[www.clptech.com](http://www.clptech.com)  
[www.aerodynamicar.com](http://www.aerodynamicar.com)  
[www.1stroke.com](http://www.1stroke.com)

I will start gayed work in May, until then i will continue with this important voluntary work to resolve CO2 emission with zero emission vehicle concepts etc etc.  
see websites for more details.

Please cancel the tax claims against money I haven't earned, its wrong and causes me much stress. Jag skulle informera ni om jag fick anställning lön i Mai.

Yours sincerely,

Ben Collins.

Kopierad till Kronof.

END







Rättsenhet 5  
Anders Delphin  
010-574 84 51

## UNDERRÄTTELSE

Datum 2009-04-20 Dnr 114 536284-08/1161

Ben Collins  
Norra Gubberogatan 3  
416 63 Göteborg

Translation:  
**Petition for Damages**

You have sent in a letter to SV 090409.

This letter was forwarded to SV head office, received 20 april 2009.

SV Head office received your letter as an addition to your already earlier opened matter here referred to as damage claim in following incorrectly calculated PT number 114 etc.

Through SV HO, this matter is being dealt with externally by JK as of 16 Feb when forwarded, they are now dealing with this letter and matter for further consideration.

If something is unclear you can call the undersigned in office hours.

the day as above.

AD

CC : JK

**Beträffande Er begäran om ersättning**

Ni har inkommit med en skrivelse till Skatteverket i Göteborg med rubriken "090409 1 of 7 BCC to Skatteverket : Continuance of Complaint".

Denna skrivelse har Skatteverket, Västra regionen (Göteborg), vidareläst till Skatteverket, huvudkontoret -hit inkommet den 20 april 2009.

Skatteverket, huvudkontoret, uppfattar er skrivelse som en komplettering till ert sedan tidigare öppnade ärende här avseende skadeståndsanspråk i följd av felaktigt beräknad preliminärskatt med dnr. 114 536284-08/1154.

Genom att Skatteverket, huvudkontoret, yttrat sig i ert ärende till Justitiekanslern den 16 februari 2009 översändes er nu ingivna skrivelse dit, för vidare handläggning.

Om något är oklart kan ni nå undertecknad under kontorstid på telefonnummer: 010-57 48 451.

Dag som ovan/

Anders Delphin

Exp. Ben Collins

Justitiekanslern



Huvudkontoret  
Joachim Angermund  
010-574 80 76

Datum  
2009-04-17

Ben Collins  
Norra Gubberogatan 3  
416 63 GÖTEBORG

**Referring to the Compensation Matter**

From the contents of your letter 9 April KF has ascertained the following.

It is evident in your letter that you are unhappy with KF's decision of 18 Dec 2008.

It is clear the decision made was within the boundaries regarding tax regulation according to law 1995:1301 regarding handling tax complaints against the state.

The decision in this matter can according to item 15 in the law, not be complained against.

There has not either arrived some information that can change the authorities position to further investigate the decision.

It is also clear from the decision nevertheless that the possibility to call for a suit with the general court according to the law is valid for disputing in general.

With reference to the above statement and your letter there will be no further statements from KFs side.

Solna (location) an date as above.

JA  
firm's lawyer

**Ang. skadeståndsärende (808-25020-08/1151)**

Med anledning av Din skrivelse av den 9 april 2009 får Kronofogdemyndigheten ange följande

Det framgår av Din skrivelse att Du är missnöjd med Kronofogdemyndighetens beslut av den 18 december 2008. Som framgår av beslutet så har det fattats inom ramen för reglerna om statens frivilliga skadereglering enligt förordningen (1995:1301) om handläggning av skadeståndsanspråk mot staten. Beslut i ett sådant ärende kan enligt 15 § förordningen inte överklagas. Det har inte heller framkommit några uppgifter som skulle kunna föranleda myndigheten att ompröva sitt beslut. Som också framgår av beslutet har Du dock möjlighet att väcka talan mot staten vid allmän domstol enligt den ordning som gäller för tvistemål i allmänhet.

Med hänvisning till ovanstående föranleder Din skrivelse inga ytterligare åtgärder från Kronofogdemyndighetens sida.

Solna som ovan

Joachim Angermund  
verksjurist





Datum  
2009-04-16

Dnr  
1343-09-40

Ben Collins  
Norra Gubberogatan 3, 5tr  
416 63 GÖTEBORG

Translation:

Referring to your application for damages

You have at SV requested damages from the state for the reason of improper handling in the question of your changing pretax. SV have referred your damage claim to the JK with reference to the law on state reparations. It is also the JK that determines whether you deserve damages.

SV have given their remarks in the case (see attached copy). JK have sent you the remarks for familiarity and consideration to your old address in Feb 2009. In a mail you made to JK it is clear you changed address and your post is no longer sent on from your old address to the new one.

With reference to material herein, you have a new opportunity to prepare an explanation against what SV has provided. If you wish to explain yourself, you have until 29 May. If you need more time you can request it (JK contact details below).

If you dont supply anything in the time given the matter will be settled according to the existing information.

JK will come to a separate decison in the matter of AK.

JFG

**Ang. Din begäran om skadestånd**

Du har hos Skatteverket begärt skadestånd av staten med anledning av påstådd felaktig handläggning av och ifrågasatt felaktigt beslut i Ditt ärende rörande preliminärskatt. Skatteverket har överlämnat Ditt skadeståndsanspråk till Justitiekanslern med stöd av förordningen (1995:1301) om handläggning av skadeståndsanspråk mot staten. Det är alltså Justitiekanslern som kommer att ta ställning till om Du ska få något skadestånd.

Skatteverket har avgett ett yttrande i ärendet (se bifogad kopia). Justitiekanslern översände yttrandet till Dig för kännedom och eventuella synpunkter till Din adress på Signalgatan 4 B i Göteborg i februari 2009. Av en anmälan som Du skickade in till Justitiekanslern i april 2009 avseende ett annat ärende (Alfakassan, Justitiekanslerns dnr 2664-09-40) framgår att Du har bytt adress och att Din post inte vidarebefordras från Din gamla adress till den nuvarande adressen.

Med anledning härav bereds Du på nytt tillfälle att yttra Dig över vad Skatteverket har anfört. Om Du vill yttra Dig bör Du göra det senast den 29 maj 2009. Om Du skulle behöva ytterligare tid kan Du begära detta (Justitiekanslerns kontaktuppgifter anges nedan).

Om Du inte hörs av inom den angivna tiden kan ärendet komma att avgöras på befintligt underlag.

Justitiekanslern kommer att fatta ett separat beslut i ärendet avseende Alfakassan (Justitiekanslerns dnr 2664-09-40).

Med vänlig hälsning

Judit Farago Gontier





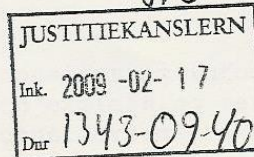
Anders Delphin  
010-574 84 51

YTTRANDE

Datum  
2009-02-17

Dnr  
114 536284-08

RECEIVED  
18TH APRIL



Justitiekanslern  
Box 2308  
103 17 Stockholm

*Le*

## Translation:

**Damage claim from BC due to improper collection of pretax.**

## Setting

SV dont consider BC has grounds to receive the claimed reparations.

## The Matter

*The claim*

BC has in a notice, received by SV VG 5th Sept 08 request for compensation from the state without a precise amount.

BC considers that SV have calculated pretax improperly which creates tax debts, which in turn leads to confiscations by KF. In support of his complaint he presents the following (with SV referring to Skatteverket and KF Kronofogdemyndigheten).

English text follows.

Skadeståndsanspråk från Ben Collins på grund av felaktigt beräknad preliminärskatt

## Inställning

Skatteverket anser inte att Ben Collins visat någon grund för att erhålla yrkad skadeersättning.

## Ärendet

*Anspråket*

Ben Collins har i en skrivelse, inkommen till Skatteverket, Västra regionen, den 5 september 2008 begärt skadeståndersättning av staten med ett icke preciserat belopp. Ben Collins anser att Skatteverket har beräknat preliminärskattebeslut felaktigt, vilket medfört skatteskulder, som i sin tur medfört att hans tillgångar beslagtogs av kronofogden. Till stöd för sin begäran anför han bl.a. följande (med SV avses Skatteverket och med KF avses Kronofogdemyndigheten).

SV and KF removed all my finances in early 2006 in order to satisfy their tax estimation made a few weeks earlier. This tax claim for that period was later reduced to zero. In my opinion this tax collection process infringed basic citizen rights by:

- a) Not allowing retention of personal survival funds.
- b) Not providing adequate time to pay sums claimed.
- c) Not offering payment terms balanced versus income and prospective income.
- d) Not considering earnings levels current and historical.
- e) Not considering previous tax history and full co-operation.
- f) Not providing adequate time to prepare a tax calculation counter claim.





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010-574 84 51

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English text continued.....

Translation:

**Circumstances**

SV VG have delivered this matter to SV head office.

In the matter it is evident that circumstances referring to the actual preliminary tax and the connection to the seizure of BC's car.

BC is a British citizen resident in Sweden. He has A-skatt which means pays his own preliminary tax.

Below the account extracts and decisions are documented in BC doc "CTR".

At the end of 6 Dec 2004 it was decided the preliminary tax (PT) in the circumstances for income year 2005 at 6937 per month (83255 pa) from Feb to Jan 2006. This decision was based on the info supplied by BC.

In the tax account concerning the PT in many times this was not paid in the correct time and not either after reminders and was therefore delivered to KF for collection. The circumstances even to pay with a large deposit was done on some occasions. To facilitate clearness they had apportioned the account contents in their different AS's together with included margin.

According to the AS 7 March 2005 they had to KF delivered a demand for collection including circumstances based on 2004 tax with the pretax of of 6937 to be paid in feb 2005 in total 84718kr.

According to the account statement (AS) 4 apr 05 including BC 242kr to pay to SV. BC was also charged with 130kr interest at KF.

g) Not considering information supplied in January and March explaining zero income.

h) Not considering the size of the moderately sized sums demanded balanced versus history and risk to SV of non payment.

i) Finance removal killing sole trader business activities which would have led to a tax payment.

**Omständigheterna**

Skatteverket, Västra regionen, har överlämnat ärendet till Skatteverket, huvudkontoret.

Av ärendet framgår följande omständigheter avseende den aktuella preliminära skatten och dess samband med utmätning av Ben Collins bil.

Ben Collins är brittisk medborgare boende i Sverige. Han har s.k. A-skatt vilket bl.a. innebär att han själv ska betala in preliminär skatt.

Nedanstående kontoutdrag och beslut finns dokumenterade i Ben Collins skrivelse "Catalogued Tax REFERENCES".

I ett beslut den 6 december 2004 bestämdes den preliminära skatten att betala avseende inkomståret 2005 till 83 255 kronor (6 937 kronor /månad att betalas under februari 2005 till januari 2006) . Beslutet grundade sig på de uppgifter som Ben Collins själv hade lämnat.

Av utdrag från skattekontot framgår att den preliminära skatten i många fall inte har betalats i rätt tid och inte heller efter påminnelse och att fordran därför lämnats över till Kronofogdemyndigheten för indrivning. Det framgår även att betalning med större belopp har gjorts vid några tillfällen. För att underlätta överskådligheten har de stycken som redovisar innehållet i de olika kontoutdragen gjorts med indragen marginal.

Enligt kontoutdrag från skattekontot den 7 mars 2005 har till kronofogdemyndigheten överlämnats en fordran till indrivning avseende preliminär skatt för 2004 samt den preliminära skatt om 6 937 kronor som skulle ha betalats i februari 2005, sammanlagt 84 718 kronor.

Enligt kontoutdrag den 4 april 2005 tillgodoräknas Ben Collins 242 kronor hos kronofogdemyndigheten för belopp som inbetalats till Skatteverket. Ben Collins belastades samtidigt hos Kronofogdemyndigheten med 130 kronor

(SVC2)



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### YTTRANDE

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The outgoing balance of debt was 84606kr owed by BC.

According to the AS of 2 May 2005 BC paid 5,000 into KF. BC charged 130kr in interest, leaving 79736kr outstanding.

According to the AS of 7 Juni 2005 SV delivered a demand for 6954kr referring to unpaid PT to KF. BC charged int 149kr. Now owing 86839kr.

According to the AS of 4 Juli 2005 KF were paid 59737kr. SV delivered a demand for 6994kr referring to unpaid PT to KF also charging 100kr. Now owing 34196kr.

3 Aug 2005 SV delivered a demand for 6986kr for collection. KF also charging 54kr. Now owing 41 236kr.

6 Sep 2005 SV delivered a demand for 6987kr for collection. KF also charging 77kr. Now owing 48300kr.

3 Okt 2005 SV delivered a demand for 6983kr for collection. KF also charging 74kr. Now owing 55357kr.

In a decision of the 19 Okt 2005 finalising the PT for year 2005 (tax year 2006) at 109,470kr (which means in Nov, Dec and Jan 15679 is owed to be paid as PT) The decision was made according to information sent in by BC.

avseende ränta. Utgående balans hos Kronofogdemyndigheten var 84 606 kronor i skuld för Ben Collins.

Enligt kontoutdrag den 2 maj 2005 har Ben Collins gottskrivits 5 000 kronor som han inbetalat till Kronofogdemyndigheten. Han har belastats med 130 kronor i kostnadsränta. Utgående saldo hos Kronofogdemyndigheten är en skuld om 79 736 kronor.

Enligt kontoutdrag den 7 juni 2005 har Skatteverket överlämnat ett krav om 6 954 kronor avseende inte betalad preliminär skatt till Kronofogdemyndigheten. Ben Collins har också hos Kronofogdemyndigheten belastats med räntekostnad om 149 kronor. Utgående saldo hos Kronofogdemyndigheten är en skuld om 86 839 kronor.

Enligt kontoutdrag den 4 juli 2005 har en inbetalning till Kronofogdemyndigheten gjorts med 59 737 kronor. Skatteverket har överlämnat en skuld om 6 994 kronor för indrivning och Ben Collins har hos Kronofogdemyndigheten belastats med en kostnadsränta om 100 kronor. Utgående saldo hos Kronofogdemyndigheten är en skuld om 34 196 kronor.

Enligt kontoutdrag den 3 augusti 2005 har Skatteverket överlämnat en skuld om 6 986 kronor för indrivning. Ben Collins har hos Kronofogdemyndigheten påförts kostnadsränta med 54 kronor. Utgående saldo är en skuld om 41 236 kronor.

Enligt kontoutdrag den 6 september 2005 har Skatteverket överlämnat en skuld om 6 987 kronor för indrivning. Ben Collins har hos Kronofogdemyndigheten påförts en kostnadsränta om 77 kronor hos Kronofogdemyndigheten. Utgående saldo hos Kronofogdemyndigheten är 48 300 kronor.

Enligt kontoutdrag den 3 oktober 2005 har Skatteverket överlämnat en skuld om 6 983 kronor för indrivning. Ben Collins har hos Kronofogdemyndigheten påförts en kostnadsränta om 74 kronor hos Kronofogdemyndigheten. Utgående saldo hos Kronofogdemyndigheten är 55 357 kronor.

I ett beslut den 19 oktober 2005 bestämdes den preliminära skatten för inkomståret 2005 (taxeringsåret 2006) till 109 470 kronor (vilket innebar att under november och december 2005 samt under januari 2006 skulle 15 679 kronor betalas i preliminär skatt). Beslutet grundade sig på uppgifter som Ben Collins själv hade lämnat.



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 Skatteverket

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### YTTRANDE

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7 Nov 2005 BC paid 55,437kr to KF. SV delivered a demand for 6984kr referring to unpaid PT in October to KF. BC charged int 100kr at KF. Now owing 7004kr.

Enligt kontoutdrag den 7 november 2005 har Ben Collins betalat 55 437 kronor till Kronofogdemyndigheten. Skatteverket har överlämnat en skuld om 6 984 kronor för indrivning (preliminär skatt som skulle ha betalats i oktober 2005). Ben Collins har hos Kronofogdemyndigheten påförts kostnadsränta med 100 kronor. Utgående saldo hos Kronofogdemyndigheten var en skuld om 7 004 kronor.

6 Dec 2005 BC the end year tax for income year 2004 (tax year 2005) decided at 30430kr compared with PT of 83255kr. BC even includes 2000 in comparative interest. From the surplus amount you will have PT to pay with 15679kr (PT to be paid in November 2005) and 7015 kr delivered to KF to regulate the debt for collection. The debt at KF was 7004 with 11kr interest. After control the total was 0kr.

Enligt kontoutdrag den 6 december 2005 har slutlig skatt för inkomståret 2004 (taxeringsåret 2005) bestämts till 30 430 kronor jämfört med tillgodoräknad preliminär skatt om 83 255 kronor. Ben Collins tillgodoräknas även drygt 2 000 kronor i olika räntor. Från det överskjutande beloppet dras preliminär skatt att betala med 15 679 kronor (preliminär skatt som skulle betalats i november 2005) och 7 015 kronor som lämnades till KFM för att reglera den skuld som fanns där för indrivning. Skulden hos Kronofogdemyndigheten var 7 004 kronor samt räntekostnad 11 kronor. Efter regleringen var utgående saldo hos Kronofogdemyndigheten 0 kronor.

6 Feb 2006 SV delivered a demand for 15824kr referring to unpaid PT in December 2005 to KF. Now owing 15,824kr.

Enligt kontoutdrag den 6 februari 2006 har Skatteverket överlämnat en skuld om 15 824 kronor avseende preliminär skatt som skulle ha betalats i december 2005 till Kronofogdemyndigheten för indrivning. Utgående saldo hos Kronofogdemyndigheten var 15 824 kronor.

6 Mar 2006 SV delivered a demand for 15914kr (referring to unpaid PT in January 2006 referring to income year 2005) to KF. interest 24kr. Now owing 31762kr.

Enligt kontoutdrag den 6 mars 2006 har Skatteverket överlämnat en skuld om 15 914 kronor för indrivning (skulden avser den preliminära skatt som skulle ha betalats i januari 2006 avseende inkomståret 2005). Hos Kronofogdemyndigheten har kostnadsränta påförts med 24 kronor. Utgående saldo hos Kronofogdemyndigheten var en skuld om 31 762 kronor.

In a letter sent to SV 16 Jan 2006 BC declared he had received no income in the month and that he will write back when he receives any income. He expresses dismay for what happened in 2005 is being repeated.

I en skrivelse som kom in till Skatteverket den 16 januari 2006 uppgav Ben Collins att han inte fick någon lön under månaden och att han skulle återkomma med uppgift när han skulle på nytt skulle få inkomst. Han uttryckte oro för att vad som hänt under 2005 skulle upprepas.

In a decision 2 mar 06 it is decided that the PT for 2006 is zero based on the information supplied by BC in the letter of 16 Jan. The decision is valid with result from and with the payment that should be done in Feb 2006. That payment that should have been done in Jan 2006 refers to closure of PT for income year 2005.

I ett beslut den 2 mars 2006 bestämdes den preliminära skatten för inkomståret 2006 till 0 kronor baserat på de uppgifter som Ben Collins lämnat i skrivelsen den 16 januari. Beslutet gällde med verkan från och med den betalning som skulle göras under februari 2006. Den betalning som skulle ha gjorts i januari 2006 avsåg preliminär skatt för inkomståret 2005.

I april 2006 utmäts Ben Collins bil för skulden som låg för indrivning hos Kronofogdemyndigheten och som uppgick till 32 818 kronor (inklusive 2 grundavgifter om 500 kronor).

In april 2006 BCs car was seized for the debt at KF of 32818kr (inc 2 500kr fines).



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On June 5th 2006 BC paid 29,000kr to SV. BC was charged with diverse charges for 142kr by KF and has 1526kr outstanding. referring to the calculation of end tax for 2005 against interest.

The car meant that the car was not sold.

At 3rd July 2006 KF received 1242kr. Zero owing.

Enligt kontoutdrag den 5 juni 2006 har 29 000 kronor betalats in till Skatteverket . Ben Collins har belastats med diverse räntor hos Kronofogdemyndigheten med sammanlagt 142 kronor och har tillgodoförts 1 526 kronor avseende omräkning av slutlig skatt 2005 jämte vissa räntor. Utgående saldo var en skuld om 1 378 kronor. Betalningen medförde att bilen inte såldes exekutivt.

Enligt kontoutdrag den 3 juli 2006 har till kronofogdemyndigheten inbetalats 1 242 kronor. Därefter var saldot hos Kronofogdemyndigheten 0 kronor.

## Unravelling

SV, VG has sent to SV head office, the following referring to the handling of BC tax matters.

## Utredningen

Skatteverket, Västra regionen, har till Skatteverket, huvudkontoret, anfört bl.a. följande med avseende på handläggningen av Ben Collins skatteärende.

From the received self declaration dated 5th Aug 2004 referring to income year 2004 concerning BC, the info shows net income totalling 153,621kr. From the letter from BC income before incurred expenses was 262,635kr. From the letter dated 12 Jan 2006 BC has no income in 2006. BC received a decision 2 mar 2006 about the changed calculation on PT – with the amount calculated at 0kr instead of 109,464kr. Debited PT should be as near as possible (!) follow the end tax. SV have based the calculation on the PT on BC's own information, see attached decision dated 04-12-06 and 05-10-19. If the calculated income does not match SV can decide to change the debited tax. SV have 06-03-02 changed the PT according to BCs information declaring no income. About the debited PT and the endtax that doesnt match overall, so that can lead to people receiving an extra tax demand, respective to the underestimate by SV. It is therefore important re tax responsibilities to SV so that calculations can change.

Av inkomsten preliminär självdeklaration daterad 5 augusti 2004 avseende inkomståret 2004 framgår att Benjamin Collins uppgivit att nettointäkten efter avdrag för egenavgifter kommer att uppgå till 153 621 kr. Av inkomsten skrivelse daterad 15 oktober 2005 från Benjamin Collins framkommer att inkomsten före avdrag för egenavgifter uppgår till 262 635 kr. Av inkomsten skrivelse daterad 12 januari 2006 från Benjamin Collins framkommer att ingen lön har erhållits under 2006. Benjamin Collins erhåller ett beslut 2 mars 2006 om ändrad beräkning av debiterad preliminärskatt- med belopp beräknat till 0 kr istället för 109 464 kr. Debiterad preliminärskatt ska så nära som möjligt antas motsvara den slutliga skatten. Skatteverket har baserat beräkningen av den debiterade preliminära skatten på Benjamin Collins egna uppgifter, se bifogade beslut daterade 2004-12-06 och 2005-10-19. Om de beräknade inkomsterna inte stämmer kan Skatteverket besluta om ändring av den debiterade skatten. Skatteverket har 2006-03-02 ändrat den debiterade preliminärskatten då Benjamin Collins i skrivelse uppger att han saknar inkomst. Om den debiterade preliminärskatten och den slutliga skatten inte stämmer överens så kan detta leda till att man erhåller ett överskott respektive ett underskott på skattekontot. Det är därför viktigt att skattskyldige kommunicerar med Skatteverket så att debiteringen kan ändras.



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### Rights Regulation

From the tax law : (4) considering PT for tax owings should pay for the whole year with amounts as close as possible can be based against the end tax according to the yearly tax the year after income. (7) says that the calculation of particular A-tax applies to the requirements of (6) about calculation of F-tax. This last named law describes that PT should take the lead from the info supplied in the prelim self declaration and other supplied info. SV may, according to (5&6) decide to change the calculation of F-tax to reach a better agreement with the end tax.

6.1, in the Euro convention regarding protection of human rights and the fundamental freedoms (Euro convention) BC says with the events his civil rights were breached or the there was theft or defamation, making eligible a judgement regarding the improper handling through time and using an impartial judge. According to article 1 the first applicable protocol to the convention discussing property ownership during requirement to seize is legal encroachment and that in everybody's interest. EU court has with reference to the proportional principle compensation described that property depriving without replacement only exceptionally can be considered according to the convention.

### SV Judgement

The state according to (3) tax culpability guilty to consider personal injury, item damage, and basic property law that causes through errors or neglect with the authority's arbitrary tasks for state discharges answers for. According to (3 2/2) compared with (2 k3) and compensation law the liability to damages arrives upon the state serious infringements through theft or comprising an assault against a person's freedom, peace or honour (idealism injury).

### Rättslig reglering

Av 4 kap. 1 § Skattebetalningslagen (1997:483), SBL, framgår att preliminär skatt för en skattskyldig ska betalas för inkomståret med belopp som så nära som möjligt kan antas motsvara den slutliga skatten enligt den årliga taxeringen året efter inkomståret. I 7 kap. 1 § SBL sägs att beräkning av särskild A-skatt gäller bestämmelserna i 6 kap. 4 § SBL om beräkning av F-skatt. Sistnämnda lagrum uttalar att preliminär taxering ska ske med ledning av de uppgifter som har lämnats i en preliminär självdeklaration och andra tillgängliga uppgifter. Skatteverket får, enligt 6 kap. 5 § SBL, besluta om ändrad beräkning av F-skatt för att uppnå en bättre överensstämmelse med den beräknade slutliga skatten.

Artikel 6.1, i den europeiska konventionen angående skydd för de mänskliga rättigheterna och de grundläggande friheterna (Europakonventionen), föreskriver bl.a. att var och en vid prövningen av hans civila rättigheter och skyldigheter eller av en anklagelse mot honom för brott, vara berättigad till en rättvis och offentlig förhandling inom skälig tid och inför en opartisk domstol. Enligt artikel 1 i första tilläggsprotokollet till konventionen får egendom fränhändas ägaren under förutsättning att ingreppet är lagligt och det sker i det allmännas intresse. Europadomstolen har med hänvisning till proportionalitetsprincipen uttalat att egendomsberövande utan ersättning endast undantagsvis kan anses konventionsenligt.

### Skatteverkets bedömning

Staten är enligt 3 kap. 2 § 1 skadeståndslagen skyldig att ersätta personskada, sakskada och ren förmögenhets-skada som vållas genom fel eller försummelse vid myndighetsutövning i verksamhet för vars fullgörande staten svarar. Enligt 3 kap. 2 § 2 jämfört med 2 kap. 3 § skadeståndslagen kan skadeståndskyldighet uppkomma om staten allvarligt kränker någon genom brott som innefattar ett angrepp mot dennas person, frihet, frid eller ära (ideell skada).



Translation:

SV understands BC's claim at the authority was not only for incorrect PT decisions except that he has also had to endure tax rebates from reduced tax owings thereafter on PT changes – receiving repayment via the account system.

In BCs doc 5 Sep 08 (BCLAVS) concerning further he considers SV and KF actions when applying his PT referring to 2006, breached his EU rights.

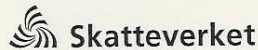
SV establish the opening to the authority only can answer for collected PT decisions, and measures to transfer eventually the outcome of underpayment on his tax account to KF.

In the handling of the matters concerning BC, in PT respects, has defined A-tax for income years 2004-2006. This means that Sv should create a PT program for BC against income information with various amounts from him, for each year, prepared in respect of the preliminary self declaration.

From available PT decisions, made 6 dec 04 (year 2004), 19 ok 2005 (2005) and 2 mars 2006 (year 2006) concerning part of the PT amount to pay for and applicable for 2006 that the first debited PT was changed from 109464kr to a calculated 0kr. After the PT decision concerning also the end based on numerical information given by BC in the PT declaration (2004) also in the letter given to SV (for years 2005 and 2006). So far in the work processes SV organised BC's PT matters according to the rules in tax collection law.

SV side cannot be therefore considered to have made mistakes or negligence which are the basis for culpability on during the SV PT debitering.

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Skatteverket uppfattar Ben Collins anspråk så att verket inte bara fattat felaktiga preliminärskattebeslut utan han har också fått utstå restföring av förfallna skatteskulder för att sedan – när preliminärskatten ändrats – få återbetalning via skattekontosystemet.

Av Ben Collins skrivelse den 5 september 2008 ('Ben Collins Legal Action Versus Skatteverket...') framgår vidare att han anser att Skatteverkets och Kronofogdemyndighetens, agerande när det gäller hans preliminärskattedebitering, avseende 2006, kränkt hans rättigheter enligt Europakonventionen.

Skatteverket konstaterar inledningsvis att verket endast kan svara för fattade preliminärskattebeslut, och åtgärden att överföra eventuellt uppkomna underskott på hans skattekonto till kronofogden.

Av handlingarna i ärendet framgår att Ben Collins, i preliminärskattehänseende, haft särskild A-skatt för inkomståren 2004 – 2006. Detta innebär att Skatteverket ska lägga upp en preliminärskattsedel för Ben Collins på de inkomstuppgifter m.fl. belopp som han, för vart och ett av åren, lämnat i därför avsedda preliminära självdeklarationer.

Av tillgängliga preliminärskattebeslut, fattade den 6 december 2004 (år 2004), den 19 oktober 2005 (år 2005) och den 2 mars 2006 (år 2006) framgår dels de preliminära skattebelopp som han görs betalningsskyldig för och dels – gällande år 2006 – att den först debiterade preliminärskatten ändrats från 109 464 kr till att bestämmas till 0 kr. Av preliminärskattebesluten framgår också att besluten grundats på beloppsuppgifter som Ben Collins själv angett i preliminärskattedeclaration (för år 2004), samt i brev tillställda Skatteverket (för år 2005, 2006). Så långt i hanteringen kan konstateras att Skatteverket handlagt Ben Collins preliminärskatteärenden enligt bestämmelserna i skattebetalningslagen. Något fel eller försummelse som grundar skadeståndsskyldighet på



## Translation:

SV have both the right and obligation to deliver debits and overdue tax owings, that are received in the tax system, to KF. Following law 20, SBL under overdue for collection. The account statements are sent out according to the protocol every third month – or when requested – to inform that underpayment/debt on the tax account is not paid and so delivered for collection to KF. This matter can not either have implicated the state any responsibility for damages. BC has not shown or made likely that SV through crime with end analysis should have violated him in a way that should implicate the state for reparations according to the laws on compensation.

It is true that a violation of property in the EU convention, according to the EU court custom, a state authority can seize things from a resident that they need to ensure basic living quality. SV will thus state the tax process – seizing even the procedure that lies in the authorities level – generally falls outside the conventions area unless the person is not charged something extra tax through this procedure.

Should JK consider that the circumstances in BC case would mean a violation of his possessional rights according to EU convention, SV want to state:

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Skatteverkets skuld bok utgör inte någon skuld som uppkommit vid verkets preliminärskattdebitering.

Skatteverket har både rättighet och skyldighet att lämna över debiterade och förfallna skatteskulder, som uppkommit för skattskyldiga i skattekontosystemet, till Kronofogdemyndigheten. Detta följer av 20 kap. SBL under rubriken indrivning. På kontoutdragen som Skatteverket var tredje månad regelmässigt – eller på begäran – sänder ut till de preliminärskattskyldiga ges upplysningen att om underskottet/skulden på skattekontot inte betalas in så överlämnas skulden till kronofogden för indrivning. Denna handläggning kan inte heller ha ådragit staten någon skattskyldighet gentemot Ben Collins enligt skadeståndslagen. Ben Collins har varken visat eller gjort sannolikt att Skatteverket genom brott vid beslutshandlingen skulle ha kränkt honom på ett sätt som skulle ha ådragit staten ersättningsskyldighet enligt bestämmelsen i 2 kap. 3 § skadeståndslagen.

Det är riktigt att en kränkning av egendomsskyddet i Europakonventionen, sådant det utformats genom Europadomstolens praxis, kan ligga däri att en statlig myndighet tvångsvis berövar en medborgare medel som denne behöver för att tillförsäkras en s.k. skälig levnadsnivå. Skatteverket vill dock hävda att skatteprocessen – inbegripande även de förfaranden som ligger på myndighetsnivå – generellt sett faller utanför konventionens tillämpningsområde såvida den enskilde inte påförts något skattetillägg genom förfarandet.

Skulle JK likväl anse att omständigheterna i Ben Collins fall skulle kunna innefatta en kränkning av hans egendomsskydd enligt Europakonventionen vill verket anföra följande. De bestämmelser som i artikel 1 till första tilläggsprotokollet i Europakonventionen behandlar respekten för fysiska eller juridiska personers egendom godtar ett berövande om detta sker på laglig grund i det allmännas intresse för att bl.a. säkerställa betalning av skatter eller andra pålagor, böter eller viten.

The rules in this law article to the first additional protocol in the EU convention requires respect for people and property approval a sequestration if this is on legal grounds in the public interest in order to ensure payment of taxes or other owings, fines.

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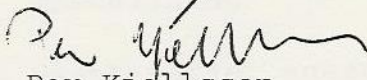
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114 536284-08/1154

*Received 18th April*

Mot bakgrund av vad som kommit fram i utredningen anser Skatteverket att Ben Collins inte visat fog för påståendet att verket vållat honom någon förmögenhets- eller ideell skada som kan grunda skadeståndsskyldighet enligt skadeståndslagen. Verket har inte heller i övrigt förfarit så att hans rättigheter enligt Europakonventionen kan anses ha kränkts. Ben Collins anspråk bör därför avslås.

  
Per Kjellsson  
Verksjurist

  
Anders Delphin  
Verksjurist

## Translation:

Against the background of this unravelling SV considers that BC has not shown for what statement that SV owes him some capital or idealistic injury that forms the basis of guilt according to reparation rules. SV has not either proceeded against his rights according to the European convention that he considers were violated. BC's complaint is therefore rejected.

PK & AD  
SV Lawyers.



## 090409 BCX Letter to British Embassy

Ben Collins, Norra Gubberogatan 3 (5tr), 416 63 Göteborg, Sverige.  
0046 31 714 0340 / 0046 708 453589 - 690309-5096 collinsben@hotmail.com

Andrew Mitchell  
British Embassy  
Box 27819  
115 93 Stockholm

Posted and emailed  
[info@britishembassy.se](mailto:info@britishembassy.se)  
CC [lars.wiklund@lbat.se](mailto:lars.wiklund@lbat.se)  
9th April, 2009

Ben Collins Malpractice Action against  
Skatteverket and Kronofogdymndigheten.

Dear Ambassador Mitchell,

Would the British Embassy pay for a consultation with a lawyer regarding a case I am attempting against KF and SV?

The case is summarised online at [www.benversus.com](http://www.benversus.com); please refer to the SV&KF pages. Unfortunately I cannot afford a lawyer and despite attempts have not found one yet to work "pro-bono", though I have pursued this case on my own as a layman and drawn out the necessary responses from SV and KF. The European Court of Human Rights has also been notified, though it is necessary to take this as far as possible under Swedish Law first to qualify for consideration at ECHR who already have [100,000 cases backed up](#) I read recently. ([http://news.bbc.co.uk/2/hi/uk\\_news/7982785.stm](http://news.bbc.co.uk/2/hi/uk_news/7982785.stm))

After visiting your web page shown below, I thought it best to make contact direct to the embassy first. I am not seeking the embassy to get embroiled in the action directly, but contribute to a defence of "human rights" at least according to my version of the events, by paying for a set amount of time with the [lawyer](#). <http://ukinsweden.fco.gov.uk/en/help-for-british-nationals/when-things-go-wrong/if-you-need-lawyer>

I should point out that I am also starting cases against both the Scottish Office QLTR and HM Govt EM DTI after they respectively; diddled me out of £18,000 for reasons only beknown to them in 2008, and failed to support carbon reducing technology in 2003. Perhaps you could read about that first, before deciding to commit UK taxpayer funds to assist me (also described at [www.benversus.com](http://www.benversus.com); please refer to the QLTR/EM DTI pages). Both of those cases might be said to be in part in the public interest as well.

The lawyer consulted does not necessarily need to interview me, as the entire case and all communication (even including this letter) is published online, as this case is in the public interest in my opinion.

Overleaf is the last contact between SV & KF which highlights the issues concerned.

The legal argument in a nutshell is that;

***KF and SV thinks it is acceptable to forcibly collect on tax estimates after 37/67 days after issuing by SV, even if no taxable salary has been paid - as I do not think that is acceptable under the EU citizens charter, therein lies the conflict.***

Even the Sheriff of Nottingham did not demand tax until after the farmers harvested – otherwise there would have been no harvest to collect on – as happened in this case.

Aspects of the case are also shown in diagrams overleaf.

Thank you in advance for considering this letter and I wish you a happy Easter time.

Yours sincerely,  
Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com))

About	Website
Formal website of all the cases	<a href="http://www.benversus.com">www.benversus.com</a>
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SV & KF Full Details	Website
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Sept 3rd, 2008 : Complaint in Detail	<a href="http://www.detail.svkvf.benversus.com">www.detail.svkvf.benversus.com</a>
All complaint references (pre Sept 3rd 2008)	<a href="http://www.refs.svkvf.benversus.com">www.refs.svkvf.benversus.com</a>

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## 090409 BCX Notification to European Court of Human Rights

Ben Collins, Norra Gubberogatan 3 (5tr), 416 63 Göteborg, Sverige.  
0046 31 714 0340 / 0046 708 453589 - 690309-5096 collinsben@hotmail.com

Jean-Paul COSTA  
President ECHR  
Council of Europe  
67075 Strasbourg-Cedex  
France

9th April, 2009

Ben Collins Malpractice Action against  
Skatteverket and Kronofogdmyndigheten

Dear President Costa,

I am writing to notify you regarding a case under process against KF and SV in Sweden as a UK citizen resident in Sweden.

After studying your applicants pages it is duly acknowledged that I must take this action through to the highest court in Sweden and fail to get justice before I can apply to your court for consideration of a hearing. That is not the current status of this case, so this letter is only a precursor and a reminder to the Swedish system dealing with my case that they are not omnipotent in this matter.

As an ordinary EU citizen with little legal knowledge and only basic Swedish language skills, now battling all powerful state institutions with limitless funding and legal expertise, I can tell you that I *draw great strength knowing at the end of this process there is a fair court*. I also feel that the mere existence of your court is likely to make all those connected with this process feel a lot less secure in their "omnipotence" and help them wake up to the opportunity that an early settlement would provide to everybody.

The case is summarised online at [www.benversus.com](http://www.benversus.com); please refer to the SV & KF pages. I have pursued this case on my own as a layman as best I can and drawn out the necessary responses from SV and KF. The entire case and all communication and references (even including this letter) is published online shown in the table above, as this case is in the public interest in my opinion.

The legal argument in a nutshell seems to be that;

***SV and KF thinks it is acceptable to forcibly collect on tax estimates after 37/67 days after issuing by SV using KF as collection agents, even if no taxable salary has been actually paid - as I do not think that is acceptable under the EU citizens charter, therein lies the conflict.***

The case summary is also shown in diagrams overleaf.

Even the Sheriff of Nottingham did not demand tax until after the farmers harvested – otherwise there would have been no harvest to collect on – as happened in this case.

Thank you in advance for considering this letter and the existence of the ECHR, I wish you *Buona Pasqua*.

Yours sincerely,

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com))

### CONTENTS : 090404 Notification to Euro Court of Human Rights

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<b>Easy Reading Summary of the cases</b>	<b><a href="http://www.summary.benversus.com">www.summary.benversus.com</a></b>
<b>SV &amp; KF Full Details</b>	<b>Website</b>
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Sept 3rd, 2008 : Complaint in Detail	<a href="http://www.detail.svkf.benversus.com">www.detail.svkf.benversus.com</a>
All complaint references (pre Sept 3rd 2008)	<a href="http://www.refs.svkf.benversus.com">www.refs.svkf.benversus.com</a>

<http://www.echr.coe.int/ECHR/EN/Header/Applicants/Information+for+applicants/Frequently+asked+questions/>

As an unveiled threat so that my application begins to be taken more seriously at SV & KF, here is my application to the ECHR – not yet submitted, which will be sent should this case fail according to the Swedish system.

What rights are protected by the Convention and its Protocols?

The following rights, in particular, are protected :

- the right to life;
- the right to a fair hearing in civil and criminal matters;
- the right to respect for private and family life;
- freedom of expression;
- freedom of thought, conscience and religion;
- the right to an effective remedy;
- the right to the peaceful enjoyment of possessions;
- and the right to vote and to stand for election

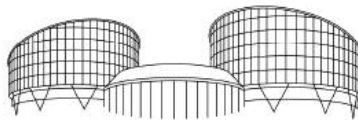
Are there any procedures that must be followed beforehand in the national courts?

Not the current status

- **Yes. You must have used all the remedies in the State concerned that might have been able to redress the situation you are complaining about** (usually, this will mean an application to the appropriate court, followed by an appeal, where applicable, and even a further appeal to a higher court such as the supreme court or constitutional court, if there is one).
- It is not enough merely to make use of these remedies. In so doing, you must also have actually raised your complaints (that is, the substance of the Convention violations you are alleging).

(Eng)

(November 2008)



EUROPEAN COURT OF HUMAN RIGHTS  
COUR EUROPÉENNE DES DROITS DE L'HOMME

[http://en.wikipedia.org/wiki/Citizenship\\_of\\_the\\_European\\_Union](http://en.wikipedia.org/wiki/Citizenship_of_the_European_Union)

<http://www.echr.coe.int/NR/rdonlyres/850CEB0E-3DC8-4E92-9F5D-7E6910C81A47/0/EnglishPOpack.pdf>

Documentation for persons wishing to apply to  
the European Court of Human Rights

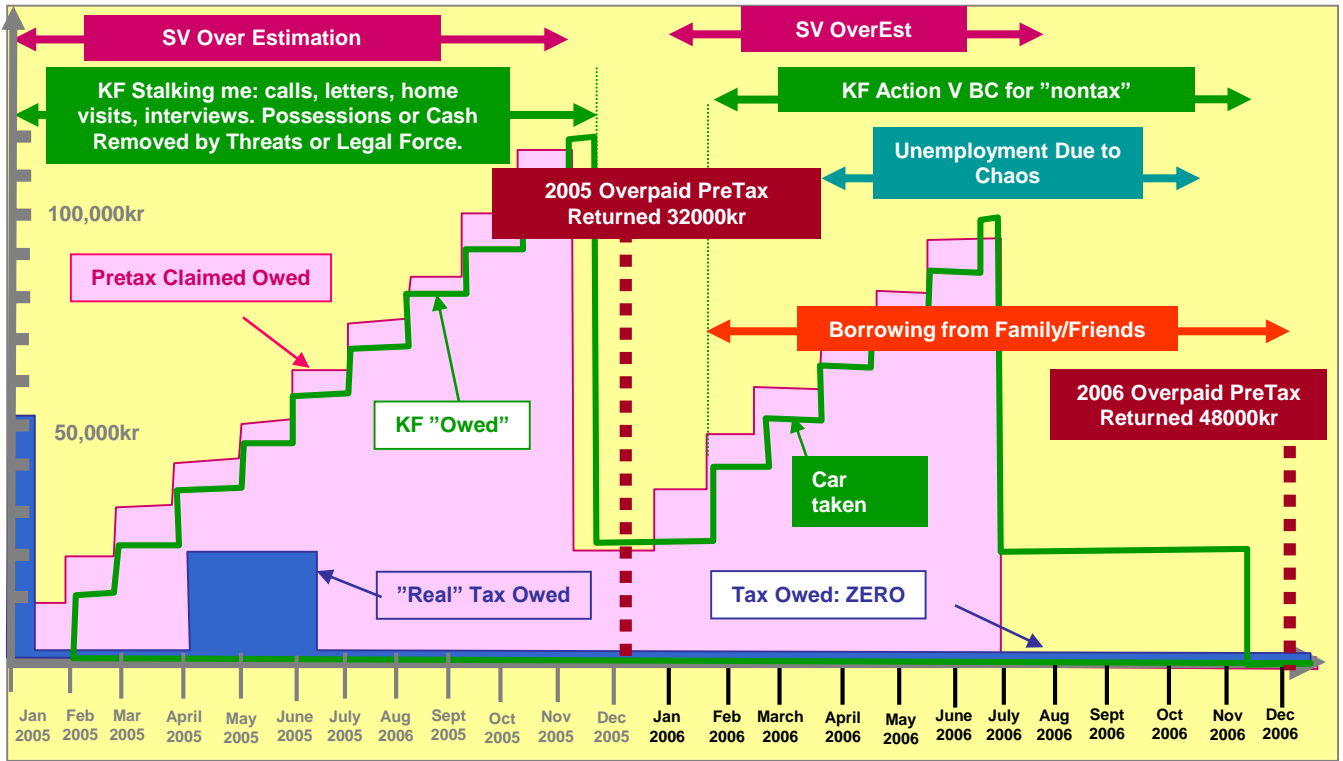
European Convention On Human Rights ..... p. 3

Application Form ..... Central Pages

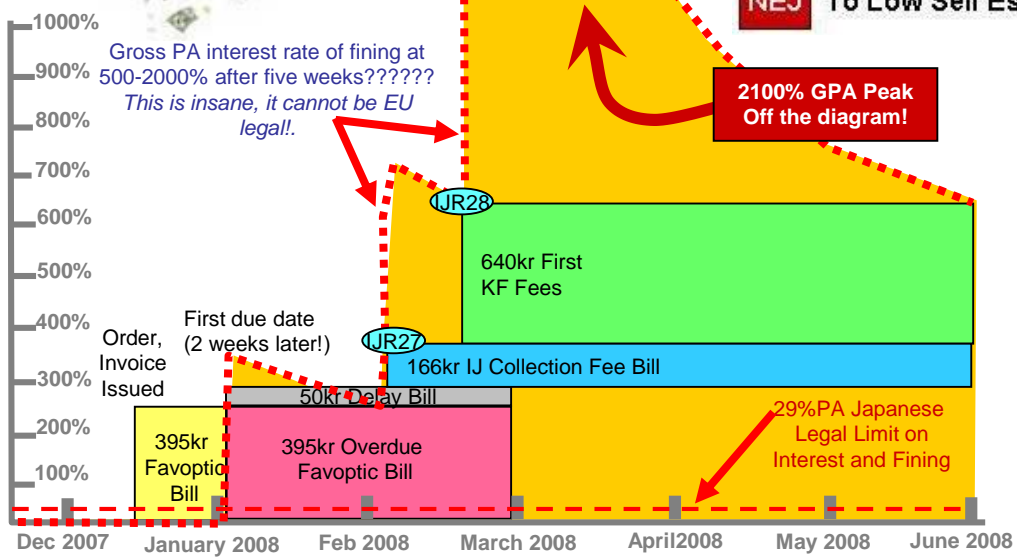
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# 090409 BCX Summary Diagrams : Accompanies BCX Letters



- JA To Public Debt Registration.
- JA To Fair Extra Charges Max 30% PA.
- JA To Fair Legal Debt Recovery.
- NEJ To 100%to 2100% PA Gross Charges.
- NEJ To KF & IJ Debt Cyclones in the EU.
- NEJ To Low Self Esteem and Suicide.



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## 090409 1 of 7 BCC to Skatteverket : Continuance of Complaint

Ben Collins, Norra Gubberogatan 3 (5tr), 416 63 Göteborg, Sverige.  
0046 31 714 0340 / 0046 708 453589 - 690309-5096 collinsben@hotmail.com

Helena Bontin  
Rätts & Utvecklingsenheten  
Box 2845  
403 20 Göteborg

CC Kronofogdymndigheten Legal  
9th April, 2009

Continuance Statement for Ben Collins  
Malpractice Action against Skatteverket

Dear Ms Bontin,

Firstly thank you for your response of 21st October 2008 to my letter claiming SV malpractice sent 3rd of Sept 2008. Also thank you for forwarding this letter and the CD to SV's head office.

Unfortunately I have had no response from your head office which may be due to their ongoing deliberation or they replied to my former address where my post was thrown away from approximately November onwards. Please note my new address above.

The only response so far received is that SV have reinvestigated my declarations from 2001-2007 and asked 10 pages of questions pertaining to those declarations which have now all been answered in detail by myself.

The original complaint, second opportunity for settlement and response loop is now complete and all relating matter is now published online including the detailed second complaint, all correspondence and references at the websites shown in the tables above. I will write again in May once I have established how to process this action in Sweden.

In the mean time Skatteverket are again invited to admit liability and make settlement for the damages created by state backed extortion which must be illegal in a fair EU.

Skatteverket are also invited to settle the costs involved in preparing this case and make a future commitment to eliminate these extorting practices for other people. Damages can be calculated according to an independent arbitrator from the European Court as proposed in the original complaint.

Tax collection is an important function in society, but the issue at stake here is the method and speed of tax collection and forcing collection against something estimated and in rapid time.

Overleaf is the latest contact between KF and myself which highlights the issues concerned.

The legal argument in a nutshell seems to be that;

***SV thinks it is acceptable to forcibly collect on tax estimates after 37/67 days after issuing by SV using KF as collection agents, even if no taxable salary has been actually paid - as I do not think that is acceptable under the EU citizens charter, therein lies the conflict.***

Even the Sheriff of Nottingham did not demand tax until after the farmers harvested – otherwise there would have been no harvest to collect on – as happened in this case.

Forlåt for min Engelska! Tack för ert tålmod. Skriv mig i Svenska självklart!

Yours sincerely,  
Ben Collins (collinsben@hotmail.com)

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## 090409 1 of 7 BCC to KF: Continuance of Complaint Cover Letter

Ben Collins, Norra Gubberogatan 3 (5tr), 416 63 Göteborg, Sverige.  
0046 31 714 0340 / 0046 708 453589 - 690309-5096 collinsben@hotmail.com

Joachim Angermund  
KFM Huvud Kontor  
Centrala Kansliet  
171 94 Solna

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CC Kronofogdymndigheten Legal  
9th April, 2009

Continuance Statement for Ben Collins  
Malpractice Action against Kronofogdymndigheten

Dear Advocat Angermund,

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Firstly thank you for KF's considered and thorough response of 18th Dec 2008 defining KF's legal stance against my letter claiming KF malpractice sent 3rd of Sept 2008. I have only just made time to evaluate these documents and I enclose my response overleaf. Such a thorough response from KF is welcome and allows us to move constructively toward a settlement, or at least a precise definition of the area of legal conflict. I see that KF has understood the nature of my complaint but not recognised the complaint's validity.

The second complaint, second opportunity for settlement and response loop is now complete and all relating matter is now published online including both complaints, all correspondence and references at the websites shown in the tables above. I will write again in May once I have established how to process this action in Sweden in the "allmänhet" court.

In the mean time Kronofogdymndigheten are again invited to admit liability and make settlement for the damages created by state backed extortion which must be illegal in a fair EU. Kronofogdymndigheten are also invited to settle the costs involved in preparing this case and make a future commitment to eliminate these extorting practices for other people. Damages can be calculated according to an independent arbitrator from the European Court as proposed in the original complaint.

Debt collection is an important function in society, but the issue at stake here is the method and speed of debt collection and collecting against something estimated. Shakespeare's "Merchant of Venice" should teach us that not all debt collection methods are just or acceptable. I might even speculate KF also finds the speed they are required to collect onerous and counter productive for the goal of a fair society, but that they are obligated to act according to current protocol or law, apparently desperately in need of review. Nevertheless, it is principally KF that took my funds for what was not owed after 37/67 days and therefore KF are to blame from my perspective and possibly in the eyes of European law on human rights.

In my opinion fair debt collection requires;

- An actual confirmed debt in the first place, not an estimate which is later reduced or cancelled.
- A reasonable time schedule and conditions to allow the debtor to make repayment.

Neither of the above conditions were met in this case.

Forlåt for min Engelska! Tack för ert tålamod. Skriv mig i Svenska självklart!

Yours sincerely,

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com))



## 090409 2 of 7 BCC to Kronofogdmyndigheten: Summary of Complaint

In European law it is surely illegal to collect on money that is not truly owed. You should not destabilise a persons life and paralyse their lifestyle on that basis, especially after a laughable 37/67 days notice.

I will not laugh however that my Mother went to her grave thinking I couldnt be bothered to visit here when she was dying, due to KF seizing all my funds for money that wasnt even owed whilst I maxxed out my credit card.

- KF have had every opportunity to settle this matter.
- KF should realise it is financially impossible to pay tax on money that has not been earned or received.
- To expect tax payment before receiving the taxable earnings defies all logic and reason to the point of bizarre.
- KF need to comprehend it is KF who are at fault when they collect on money that is not owed.
- The relationship between SV and KF has nothing to do with me.
- Perhaps KF will recover 100% of the costs incurred on this case from SV, perhaps not, that is not my concern.
- Debt recovery is an important function in society, but I consider the methods and speed of KF action wrong.

Some questions to be answered;

- 1) How many people enter this cycle of debt, fees and fining, due to tax collected before they are paid?
- 2) How long has this near-instantaneous debt quagmire trick been going on?
- 3) How many other people are also due compensation?

Even the Sheriff of Nottingham did not demand tax until after the farmers harvested – otherwise there would have been no harvest to collect on – as happened in this case.

Whoever I show this case to, even the most sceptical people, eventually ask the same two questions:

- a) How do KF & SV expect you pay out tax on salary before receiving that salary?
- b) Why the manic urgency and mass of non-job fees that creates this giant cyclical mess from nothing?

In April 6th 2008, KF made an illegal, irresponsible and amoral collection against me after a ridiculously short period of time which broke basic human rights and fundamentals of the EU citizens charter.

The practical result of the action when you turn a citizen's life upside down hoping to recover 30,000kr, is you help nobody and generate a load of extra costs to be borne by social services and the tax payer.

The legal argument in a nutshell is that; *KF thinks it is acceptable to forcibly collect on tax estimates after 37/67 days even if no taxable salary has been paid - as I do not think that is acceptable under the EU citizens charter, therein lies the conflict.*

Philosophically I can say that in my opinion any organisation at the core of society that believes in forcable estimated tax collection and exponential fines after 37/67 days is morally bankrupt and that society is a disgrace that contemptably views its citizens as lambs to the slaughter not partners.

I will write again in the next month as soon as I have worked out how to process the writs in Sweden. Meanwhile everything on this case is now published online as explained herein.

I will not stop until either KF acknowledge their failings and start respecting citizens rights, or a court instructs them to change policy, timings and protocol, or the laws compelling KF to act in this way are changed, so that this stuff cannot happen to other fellows.

If i win, when that is published, KF will owe an awful lot of money to a vast quantity of people.

If I lose I will know that I tried my best and will eventually go to my grave happy that I never crawled in the face of adversity, so from now on it is win/win for me, even after all this misery without proper sleep for three years.

Ben Collins 9th April 2009.

SV & KF Full Details	Website
Communications Since the Complaint	<a href="http://www.comms.sv kf.benversus.com">www.comms.sv kf.benversus.com</a>
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## 090409 3 of 7 BCC to Kronofogdmyndigheten: Specific Answers and Responses

Huvudkontoret

Joachim Angermund

010-574 80 76

Datum

2008-12-18

Dnr

808-25020-08/1151

Västra indrivningsavdelningen har avgivit yttrande över Ben Collins skadeståndsanspråk. Ben Collins har därefter beretts tillfälle att inkomma med synpunkter på vad avdelningen angett.

I am confused by this letter (dated 18th December 2008)

In the first paragraph you accurately describe my complaint, yet in the next "Utredning" you request an explanation of that complaint, when I have sent you 49 pages detailing the complaint, with the complaint referencing 126 pages of letters which took four months unpaid to understand, compile and present. If you did not receive the CD after the letter was past to you that is a pity, but reference to the existence of the CD was made in the letter. All documents are now published online including the original complaint and references.

After my earlier complaint was rejected with sarcasm in 2006, I created the 49 page document clearly explaining where KF and SV had transgressed my rights as an EU citizen.....and yet you dont know what my precise points of complaint are?!

Regarding my list of damages and financial reparations proposed I have not submitted these but I requested assessment in the first complaint by an independent European law based arbitrator which seems the fairest way to calculate damages. I am a layman in law and do not know how these things work or what damages are worth, though I can of course provide a list of reasons for damages for the arbitrator.

What and how much my damages are worth are questions independent of whether damages are due and whether malpractice / extortion / harassment / theft / destabilising / public defamation of character / hindrance of existence / or breaching of human rights / trading damage / delays to technology launching etc has occurred.

Just a reminder of my points of complaint:

- I was taxed on money I had not earned or received.
- I was fined for not paying taxes on that money I had not earned or received.
- I was fined for not paying the fining for not paying estimated taxes on money I had not earned.
- At the end of 2005 when my overpaid taxes were returned, the fines, fining of the fining were not reimbursed.
- I was visited, phoned at inconvenient times, written to numerously, threatened in writing numerously, summoned to offices, stalked in effect, to explain why I had not payed estimated taxes from a few days earlier.
- Each time I explained verbally and in writing that it was difficult to pay the estimated taxes because I had not received the income they had estimated.
- This happened over 18 months in which time I appealed several times to the agencies to moderate their processes both verbally and in writing to which they declined.
- I had my possessions, credit rating and pride removed for not paying estimated taxes on money not earned.
- I had ransport & finances removed paralysing me from obtaining work after unnecessarily closing my project.
- The seizures in 2006 were made for an estimated tax bill only 37/67 days old, which was later proven false.
- All the fines connected to the seizures were not returned even after estimated tax was later reduced to zero.
- I was harassed, destabilised and extorted throughout 2005 and 2006 for money that was not due.

How can any of this be legal? Or even a useful way of working in a modern European society?

To summarise; it seems to me that KF [slices off its pound of flesh](#) in the utmost haste, without concern for the debtor or whether the debt claimed is actually genuine. At least Shylock *was actually owed something*. The notion that you must pay something immediately before you properly owe it is ludicrous, even the Mafia would not engage in such activity.

*KF do not deal in responsible or fair debt collection and thus present the ultimate definition of malpractice.*

Huvudkontoret  
Joachim Angermund  
010-574 80 76

Datum  
2008-12-18

Dnr  
808-25020-08/1151

sumligt vis. Däremot är det givetvis beklagligt att Ben Collins upplever att han inte blivit väl bemött av Kronofogdemyndighetens personal.

For the record I would like to state that most dealings with KF have been courteous and despite losing my home and many other seriously distressing personal incumberances, there is no animosity from my side to the personnel working at KF in general, that animosity is directed to the timing and methods of current protocol.

Huvudkontoret  
Joachim Angermund  
010-574 80 76

Datum  
2008-12-18

Dnr  
808-25020-08/1151

varefter utmätningen hävdes. Fordonet utmättes därefter på nytt den 22 september 2008 då nya skulder uppkommit.

Angermund's response mentions the seizure of my car in 2008, this is irrelevant and there is no dispute regarding the legitimacy of the seizure of my car in Sept 2008. Although I must state that the car was disabled due to the first seizure in 2006 and it had not moved for two years after working perfectly for ten years previously. The reason it was sequestered in 2008 was due to unpaid debt to me by the Scottish Office in 2008 and due to working unpaid several months preparing this case against SV & KF in Spring and Summer 2008. I had to risk losing my home in pursuance of this case.

Huvudkontoret  
Joachim Angermund  
08-764 80 76

Datum  
2008-10-03

Dnr  
808-25020-08/1151

Ben Collins  
Signalgatan 4 B  
413 18 GÖTEBORG

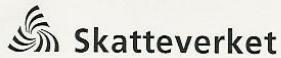
I am not sure if I received this letter or not before 18th December, however as I had already supplied the detailed complaint explaining where KF had broken basic EU civil rights, the letter and request for information was already answered in the complaint of September 3rd, which yourself and A Rittri appear to have worked through and considered thoroughly.

#### Ang. begäran om skadestånd

Kronofogdemyndigheten, Västra indrivningsavdelningen, har till Kronofogdemyndigheten, Huvudkontoret, inkommit med yttrande över Din begäran om skadestånd.

Du bereds härmed möjlighet att yttra Dig över vad avdelningen har angett i sitt yttrande (bifogas). Ditt yttrande skall ha inkommit till Kronofogdemyndigheten, Huvudkontoret, **senast den 24 oktober 2008**. Uteblivet yttrande hindrar inte att ärendet avgörs.





Rätts- och utvecklingsenheten  
Helena Bontin  
010-573 67 04

MEDELANDE

Datum 2008-10-21 Dnr 114 536284-08/1154

Rights and Development Division

Ben Collins  
Signalgatan 4b  
413 18 Göteborg

Translation:  
**Petition for Damages**

You have in a letter to SV petitioned for damages.

Your complaint and damages claim was sent to the main office and person responsible for damages claims. HB

Din begäran om skadestånd

Du har i ett brev till Skatteverket begärt skadestånd.

Din begäran har i dag översänts till rättsavdelningen vid Skatteverkets huvudkontor, som handlägger ärenden om skadestånd.

Med vänlig hälsning

Helena Bontin

Huvudkontoret  
Joachim Angermund  
010-574 80 76

**BESLUT**

Datum  
2008-12-18

Dnr  
808-25020-08/1151

Ben Collins  
Norra Gubberogatan 3, 5 tr  
416 63 GÖTEBORG

Summary Translation:  
**Enquiree:**

BC, address.

**Seeking**

Damages

**SÖKANDE**

Ben Collins, 690309-5096  
Norra Gubberogatan 3, 5 tr  
416 63 GÖTEBORG

**SAKEN**

Skadestånd

**KF's Decision:**

KF head office rejects BC's  
damages claim.

**Background**

On April 6th KF seized a Fiat car.  
Sequestration resulted from BC  
owings in several debts.  
The debts occurring were from  
underpayment to SV with reference  
to March and February 2006.  
After made payments to SV as well  
as KF's account the debts were full  
paid by the start of July 2006  
thereafter debt collection ceased.  
The car was seized on the 22nd  
Sept 2008 for different debts.

**KRONOFOGDEMYNDIGHETENS BESLUT**

Kronofogdemyndigheten, Huvudkontoret, (myndigheten)  
avslår Ben Collins skadeståndsanspråk.

**BAKGRUND**

Den 6 april 2006 utmätte Kronofogdemyndigheten en  
personbil av märket Fiat Barchetta. Utmätningen  
gjordes till täckande av Ben Collins skulder i  
allmänna mål. Skulderna bestod vid det aktuella  
tillfället av två restförda underskott från skatte-  
kontot vilka restförts i februari respektive mars  
2006. Efter att Ben Collins gjort inbetalningar till  
såväl skattekontot som Kronofogdemyndighetens konto  
var skulderna fullbetalade i början av juli 2006  
varefter utmätningen hävdes. Fordonet utmättes  
därefter på nytt den 22 september 2008 då nya  
skulder uppkommit.



Huvudkontoret  
Joachim Angermund

**BESLUT**

Datum  
2008-12-18

Dnr  
808-25020-08/1151

## Translation Summary:

**Petition for Compensation**

BC has in a notice to KF petitioned for damages from the state for an unknown amount.

The ground for BC's claim is as far as understood, that KF was wrong or negligent with the actioning of his case through overly rapid sequestration of his car for estimated not confirmed tax demands.

**Clearing Up**

West collection division has considered BC's damages claim. BC has thereafter failed to supply his viewpoint with what the department did.

**The Office's Decision**

According to 3 kap. 2 damages law the state shall pay compensation for personal injury, item damage and clear property damage through reasons of failure or negligence by the authorities practice together with discharging what the state has to do. This must match what the complainant has set forth in their complaint so the possibility to assess the grounds for complaint and reasons for damages.

Furthermore they shall propose how large the damage claims were and how they were calculated. Professional fees may also be included.

In the present case, so far as we are concerned, KF has two occasions received unpaid tax demands against BC from SV. The only option KF thereby had was to set into operation a debt collection action against the debtor (dvs. in this case with synchronisation with the deficit on the tax account).

That's how the case fell to KF who were obliged to register and action the debt target, see kap. 1 and debt recovery law. (continued overleaf).

**BEGÄRAN OM ERSÄTTNING**

Ben Collins har i skrivelse till Kronofogdemyndigheten begärt skadestånd av staten med ett icke preciserat belopp.

Grunden för Ben Collins yrkande är, som det får förstås, att Kronofogdemyndigheten förfarit felaktigt eller försumligt vid handläggningen av hans ärende genom att alltför snabbt utmäta hans bil för ännu inte fastställda skattskulder.

**UTREDNING**

Västra indrivningsavdelningen har avgivit yttrande över Ben Collins skadeståndsanspråk. Ben Collins har därefter beretts tillfälle att inkomma med synpunkter på vad avdelningen angett.

**MYNDIGHETENS BEDÖMNING**

Enligt 3 kap. 2 § skadeståndslagen skall staten ersätta personskada, sakskada och ren förmögenhetskada som orsakats genom fel eller försummelse vid myndighetsutövning i verksamhet för vars fullgörande staten har att svara. Det ankommer på den som begär skadestånd att lägga fram en utredning som gör det möjligt att bedöma om ett skadeståndsgrundande fel har begåtts och om detta har orsakat skada. Vidare skall det framgå hur stor den påstådda skadan är och hur den har beräknats. Yrkat belopp bör även kunna styrkas.

I förevarande fall har Kronofogdemyndigheten, såvitt nu är av intresse, vid två tillfällen mottagit och registrerat in en begäran om verkställighet avseende obetald skatt från Skatteverket. Den enda prövning Kronofogdemyndigheten därvid hade att göra var att kontrollera om en exekutionstitel verkligen förelåg mot gäldenären (dvs. i detta fall ett vid avstämningdagen obetalt underskott på skattkontot). Då så var fallet var Kronofogdemyndigheten skyldig att registrera in och handlägga målet, se 3 kap. 1 och 20 §§ utsökningsbalken.





Huvudkontoret  
Joachim Angermund  
010-574 80 76

**BESLUT**

Datum  
2008-12-18

Dnr  
808-25020-08/1151

**Translation Summary:**  
(continued)

Av 4 kap 10 and 12 SS recovery law proposes further that seizure shall be executed as soon as possible after the debt claim is delivered to KF, previously the debtor was still informed about the debt target and to prepare the possibility to pay the owings, without doing anything to resolve it.

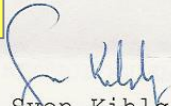
There lies according to the authority's perception nothing in the actions that mean KF handled the task in a negligent way. Therefore it is naturally regrettable that BC considers that he was not well treated by KF personel.

The authority's determines with reference to BC complaint that the damages are not agreed to.

Av 4 kap 10 och 12 §§ utsökningsbalken framgår vidare att utmätning skall ske så snart som möjligt efter det att ansökan inkommit till Kronofogdemyndigheten, dessförinnan skall gäldenären dock underrättas om målet och beredas möjlighet att betala skulden utan att verkställighetsåtgärder vidtas.

Det finns enligt myndighetens uppfattning ingenting i handlingarna som tyder på att Kronofogdemyndigheten handlagt ärendet på ett felaktigt eller försumligt vis. Däremot är det givetvis beklagligt att Ben Collins upplever att han inte blivit väl bemött av Kronofogdemyndighetens personal.

Myndigheten lämnar med hänvisning till vad som ovan angetts Ben Collins begäran om skadestånd utan bifall.

  
Sven Kihlgren  
kronodirektör

  
Joachim Angermund  
verksjurist

**Explanation on Further Complaint**

The decision was reached through the limits of the rules in the state voluntary damages law according as written to (1995:1301) about proceeding with damages consideration against the state. A decision in one task that was handled according to this law cannot be complained against or overturned.

Individuals who are unhappy with the result can instead open proceedings against the state using general court according to laws about disputes in general.

**UPPLYSNINGAR OM ÖVERKLAGANDE M.M.**

Beslutet har fattats inom ramen för reglerna om statens frivilliga skadereglering enligt förordning (1995:1301) om handläggning av skadeståndsanspråk mot staten. Ett beslut i ett ärende som handläggs enligt denna förordning kan inte överklagas (se 15 § förordningen).

Enskild som är missnöjd med beslutet kan istället väcka talan mot staten vid allmän domstol enligt den ordning som gäller för tvistemål i allmänhet.



Kronofogden

1 (1)

## Head Office

Huvudkontoret  
Joachim Angermund  
08-764 80 76

Datum

2008-10-03

Dnr

808-25020-08/1151

Ben Collins  
Signalgatan 4 B  
413 18 GÖTEBORG

## Summary Translation:

**Regarding the Petition for Damages**

KF, West Collection Division has delivered to KF Head Office a statement regarding your petition for damages.

You prepared enclosed the possibility to express yourself regarding which department performed in error. (enclosed). Your statement should arrive at the latest on the 24th October 2008. Failure to make a statement prevents a settlement.

Please contact the undersigned if you foresee a requirement for more time to prepare your statement.

**Ang. begäran om skadestånd**

Kronofogdemyndigheten, Västra indrivningsavdelningen, har till Kronofogdemyndigheten, Huvudkontoret, inkommit med yttrande över Din begäran om skadestånd.

Du bereds härmed möjlighet att yttra Dig över vad avdelningen har angett i sitt yttrande (bifogas). Ditt yttrande skall ha inkommit till Kronofogdemyndigheten, Huvudkontoret, **senast den 24 oktober 2008**. Uteblivet yttrande hindrar inte att ärendet avgörs.

Vänligen kontakta undertecknad om Du anser Dig behöva mer tid för att avge Ditt yttrande.

Solna som ovan

Joachim Angermund  
verksjurist



**Kronofogdemyndigheten**  
Västra Indrivningsavdelningen

West Collection Division

Datum

2008-09-19

Dnr 808 25050-08/1151

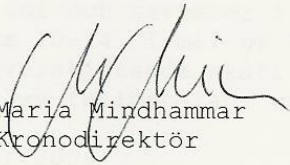
Kronofogdemyndigheten  
Centrala kansliet  
171 94 Solna

Summary Translation:  
Petition for Damages from BC

Attached is the statement prepared by  
crown bailiff AR.

**Begäran om skadestånd från Ben Collins**

Översändes yttrande i ärendet upprättat av  
kronofogden Ann Rittri.



Maria Mindhammar  
Kronodirektör



Annika Persson Arcangioli  
Enhetschef

MM  
Crown Director

APA  
Division Chief





Kronofogden

J-teamet Göteborg  
Ann Rittri  
010 5734150

YTTRANDE

Datum  
2008-09-16

1 (2)

## Petition for Damages from BC

From KF investigation, records and employee notes in Init, It is clear in the main part the following review regarding BC tax owings 2005 to 2006.

## Year 2005

SV delivered seven tax deficits underpaid to SV for recovery from March to November 2005, together labelled targets 9-15, see bil 1-7. In target 15 SV wrote down their demand with whole cost quantity in target numbers 9, 13 and 14 where SV somewhat reduced the deficit under the same year. Voluntary payments were made in april, june and november in target 9 and in november target 10-14. In target 15 there was a rebate from over estimated tax on the 6 Dec. At the same time all the targets were fully paid for the year.

## Year 2006

In Februari and March 2006 SV sent target 16 and 17 regarding the deficit for the tax account, see Bil 8-9. Even in this target a voluntary payment made from BC and certain lowering from SV. KF seized the Fiat 6 April 2006 but sale was stopped 22 June 2006 because full payment was made of the deficit. Accordingly notes from the officer and copies of the seizure notes and 5412 kr costs BC paid to the auction house, which he later collected. See Bil 10-11. (continued overleaf)

AR  
Crown Bailiff

**Begäran om skadestånd från Benjamin Collins, 690309-5096**

Av Kronofogdemyndighetens utsöknings- och indrivningsdatabas och av handläggarnoteringar i Init framgår i huvudsak följande avseende Benjamin Collins skatteskulder under åren 2005-2006.

## År 2005

Skatteverket överförde till Kronofogdemyndigheten sju skuldposter avseende underskott på skattekontot för indrivning från mars till november 2005, allmänna målen 9-15, se bilagorna 1-7. I mål nr 15 satte Skatteverket ned sin fordran med hela kapitalbeloppet och i målen nr 9, 13 och 14 gjorde Skatteverket någon mindre nedsättning under samma år. Frivilliga betalningar gjordes i målen i april, juni och november i mål nr 9 och i november i målen nr 10-14. I mål nr 15 gjordes en utmätning av överskjutande skatt den 6 december. Samtliga mål blev fullbetalade under året.

## År 2006

Under februari och mars 2006 överförde Skatteverket målen nr 16 och 17 avseende underskott på skattekontot, se bilagorna 8-9. Även i dessa mål gjordes frivilliga betalningar av Benjamin Collins och viss nedsättning från Skatteverket. Kronofogdemyndigheten utmätte Benjamin Collins personbil Fiat Barchetta den 6 april 2006 men utmätningen förklarades förfallen den 22 juni 2006 på grund av att fullbetalning av skulderna inkom. Enligt anteckningar i handläggarnoteringar i Init och kopia av utmättningsbevis framgår att Benjamin Collins betalade KVD Kvarndammen Bilauktioner 5 412 kr för uppställnings kostnader för bilen i samband med att han hämtade den, se bilagorna 10-11.

Webbplats: [www.kronofogden.se](http://www.kronofogden.se)  
Po adress

405 16 Göteborg

Besöksadress  
Rosenlundsgatan 8

Telefon  
0771-52 94 00

E-postadress: [kronofogdemyndigheten@kronofogden.se](mailto:kronofogdemyndigheten@kronofogden.se)

Telefax  
031-15 11 66



Kronofogden

J-teamet Göteborg  
Ann Rittri  
010 5734150

YTTRANDE

Datum  
2008-09-16

2 (2)

Summary Translation:  
(continued)

The action in the BC debtors register and actions shows that KF was in contact with BC in 2005 and 2006 on many occasions. Contact was made by telephone, writing and meetings both at KF and the BC's home. See bilagorna 12-20 and 10.

The result of this is that BC has petitioned an investigation into how tax liability referenced in 2006, including the tax rebate at the end of 2005, see the actioning record in bil 17. In bilaga 13 BC reported he submitted his tax declaration.

The 28 June when no debts were registered to BC, KF received a letter from him to KF (bil 21). In the letter he asked why there was recovery of estimated tax and the speed of recovery of such type of debt registered for execution.

AR  
Crown Bailiff

Handlingar i Benjamin Collins gäldenärsjournal och handläggarnoteringar i Init visar att Kronofogdemyndigheten under åren 2005 och 2006 var i kontakt med Benjamin Collins vid ett flertal tillfällen. Kontakterna bestod av telefonsamtal, brevkorrespondens och personliga möten på Kronofogdemyndigheten och i samband med bostadsförrättning, se bilagorna 12-20 och 10.

Det framgår att Benjamin Collins hade begärt omprövning i vart fall av skattskyldigheten avseende år 2006 men att de restförda skulderna avsåg år 2005, se handläggarnotering i bilaga 17. I bilaga 13 anger Benjamin Collins att han gett in deklaration.

Den 28 juni 2006, när inga aktuella mål fanns registrerade hos Benjamin Collins, inkom ett brev från honom till Kronofogdemyndigheten, se bilaga 21. I brevet ifrågasatte han indrivning av en inte slutligt fastställd skatt och den hastighet med vilken en sådan skuld inlämnades för verkställighet. Brevet besvarades av Kronofogdemyndigheten den 17 juli 2006, se bilaga 22.

  
Ann Rittri  
kronofogde



# 080919 4 of 19 KFC Kronofogdmyndigheten : Response to Complaint

*Bilaga 1*

690309 5096 9  
LINS, BENJAMIN CHRISTOPHER  
GNALGATAN 4 B  
13 18 GÖTEBORG

DAG 080916 SID 1 NY FRÅGA  
1410-18 V1/ P-TEAM 1 GÖTEBORG  
AKT .....2434....2 MIK 1410/08  
PAS .....0.....0  
UÅ/I.....2/0

NR	MS	ÅR	P	ÄRENDENR	BELOPP	RÄNTA	GA	A	N	M	Ä	R	K	N	I	N	G
9	20	05	3	6903095096-7	84718	0	500	F050305	R050306	P101231							
				REGDAG BOKDAG BETDAG				A050329	RTA								
				050404 050403 050402		+129		SK-RÄNTA	050305-050402								
								1410:MSK									
BET				050414 050414 050414		-73		SK-RÄNTA	050402-050414								
								KO	1410:387								
BET				050623 050622 050622		+23		SK-RÄNTA	050414-050622								
								PGT	1410:48								
BET				051104 051103 051103		-43		SK-RÄNTA	050622-051103								
								PGT	1410:712								
BET				051104_051103_051103		-36		PGT	1410:712								
SALDO 080916					0	0	0										
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 050305.								SUMMA									0

*Bilaga 2*

690309 5096 10  
LINS, BENJAMIN CHRISTOPHER  
GNALGATAN 4 B  
13 18 GÖTEBORG

DAG 080916 SID 1 NY FRÅGA  
1410-18 V1/ P-TEAM 1 GÖTEBORG  
AKT .....2434....2 MIK 1410/08  
PAS .....0.....0  
UÅ/I.....2/0

NR	MS	ÅR	P	ÄRENDENR	BELOPP	RÄNTA	GA	A	N	M	Ä	R	K	N	I	N	G
10	20	05	6	6903095096-8	6954	0	500	F050604	R050605	P101231							
				REGDAG BOKDAG BETDAG				A050627	RTA								
BET				051104 051103 051103		+13		SK-RÄNTA	050604-051103								
								PGT	1410:712								
BET				051104_051103_051103		-13		PGT	1410:712								
SALDO 080916					0	0	0										
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 050605.								SUMMA									0

*Bilaga 3*

690309 5096 11  
LINS, BENJAMIN CHRISTOPHER  
GNALGATAN 4 B  
13 18 GÖTEBORG

DAG 080916 SID 1 NY FRÅGA  
1410-18 V1/ P-TEAM 1 GÖTEBORG  
AKT .....2434....2 MIK 1410/08  
PAS .....0.....0  
UÅ/I.....2/0

NR	MS	ÅR	P	ÄRENDENR	BELOPP	RÄNTA	GA	A	N	M	Ä	R	K	N	I	N	G
11	20	05	7	6903095096-9	6994	0	500	F050702	R050703	P101231							
				REGDAG BOKDAG BETDAG				A050725	RTA								
BET				051104 051103 051103		+13		SK-RÄNTA	050702-051103								
								PGT	1410:712								
BET				051104_051103_051103		-13		PGT	1410:712								
SALDO 080916					0	0	0										
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 050703.								SUMMA									0

*Bilaga 4*

690309 5096 12  
LINS, BENJAMIN CHRISTOPHER  
GNALGATAN 4 B  
13 18 GÖTEBORG

DAG 080916 SID 1 NY FRÅGA  
1410-18 V1/ P-TEAM 1 GÖTEBORG  
AKT .....2434....2 MIK 1410/08  
PAS .....0.....0  
UÅ/I.....2/0

NR	MS	ÅR	P	ÄRENDENR	BELOPP	RÄNTA	GA	A	N	M	Ä	R	K	N	I	N	G
12	20	05	7	6903095096-10	6986	0	500	F050731	R050801	P101231							
				REGDAG BOKDAG BETDAG				A050823	RTA								
BET				051104 051103 051103		+13		SK-RÄNTA	050731-051103								
								PGT	1410:712								
BET				051104_051103_051103		-13		PGT	1410:712								
SALDO 080916					0	0	0										
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 050801.								SUMMA									0

Summary Translation:  
Debts and interest statements  
according to KF 050404-051103.



# 080919 5 of 19 KFC Kronofogdmyndigheten : Response to Complaint

690309 5096 13  
 LINS, BENJAMIN CHRISTOPHER  
 GNALGATAN 4 B  
 13 18 GÖTEBORG

DAG 080916 SID 1 NY FRÅGA  
 1410-18 V1/ P-TEAM 1 GÖTEBORG  
 AKT .....2434....2 MIK 1410/08  
 PAS .....0.....0  
 UÅ/I.....2/0

NR MS ÅR P ÄRENDENR	BELOPP	RÄNTA	GA	A N M Ä R K N I N G
13 20 05 9 6903095096-11	6987	0	500	F050903 R050904 P101231
REGDAG BOKDAG BETDAG				A050926 UPP RTA
BET 051104 051103 051103	+10	+13		SK-RÄNTA 050903-051103
BET 051104 051103 051103	-6997		-500	PGT 1410:712
BET 051205 051205 051203	+5	-8		PGT 1410:712
	-5	-5		SK-RÄNTA 051103-051203
				1410:MSK
SALDO 080916	0	0	0	SUMMA
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 050904.				0

ÅTGÄRD ÅTG/BEV REGDAT FSEKNR ID ÄNDR/ÅTERK ANMÄRKNING  
 UPP 051128 051109 1410-09 514

*Bilaga 5*

690309 5096 14  
 LINS, BENJAMIN CHRISTOPHER  
 GNALGATAN 4 B  
 13 18 GÖTEBORG

DAG 080916 SID 1 NY FRÅGA  
 1410-18 V1/ P-TEAM 1 GÖTEBORG  
 AKT .....2434....2 MIK 1410/08  
 PAS .....0.....0  
 UÅ/I.....2/0

NR MS ÅR P ÄRENDENR	BELOPP	RÄNTA	GA	A N M Ä R K N I N G
14 20 0510 6903095096-12	6983	0	500	F051001 R051002 P101231
REGDAG BOKDAG BETDAG				A051024 UPP RTA
BET 051104 051103 051103		+12		SK-RÄNTA 051001-051103
BET 051205 051205 051203	-6983		-500	PGT 1410:712
	+12	-12		SK-RÄNTA 051103-051203

*Bilaga 6*

690309 5096 15  
 LINS, BENJAMIN CHRISTOPHER  
 GNALGATAN 4 B  
 13 18 GÖTEBORG

DAG 080916 SID 1 NY FRÅGA  
 1410-18 V1/ P-TEAM 1 GÖTEBORG  
 AKT .....2434....2 MIK 1410/08  
 PAS .....0.....0  
 UÅ/I.....2/0

NR MS ÅR P ÄRENDENR	BELOPP	RÄNTA	GA	A N M Ä R K N I N G
15 20 0511 6903095096-13	6984	0	500	F051105 R051106 P101231
REGDAG BOKDAG BETDAG				A051128 UPP RTA
BET 051205 051205 051203		+10		SK-RÄNTA 051105-051203
BET*ÖSH* 051206_051203_051203	-6984	-10		1410:MSK
BET 051206 051203 051203			-500	STYRD_1410:MSK
SALDO 080916	0	0	0	SUMMA
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 051105.				0

ÅTGÄRD ÅTG/BEV REGDAT FSEKNR ID ÄNDR/ÅTERK ANMÄRKNING  
 UPP 051128 051109 1410-09 514

*Bilaga 7*

**Summary Translation:  
 Debts and interest statements  
 according to KF 051104 - 060627.**

690309 5096 16  
 LINS, BENJAMIN CHRISTOPHER  
 GNALGATAN 4 B  
 13 18 GÖTEBORG

DAG 080916 SID 1  
 1410-18 V1/ P-TEAM 1 GÖTEBORG  
 AKT .....2434....2 MIK 1410/08  
 PAS .....0.....0  
 UÅ/I.....2/0

NR MS ÅR P ÄRENDENR	BELOPP	RÄNTA	GA	A N M Ä R K N I N G
16 20 06 2 6903095096-14	15824	0	500	F060204 R060205 P111231
REGDAG BOKDAG BETDAG				A060227 UTM RTA
BET 060524 060523 060523	+79	+14		SK-RÄNTA 060204-060523
BET 060605_060604_060603	-15903		-500	PGT 1410:713
		-14		1410:MSK
SALDO 080916	0	0	0	SUMMA
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 060204.				0

NR MS ÅR P ÄRENDENR	BELOPP	RÄNTA	GA	A N M Ä R K N I N G
17 20 06 3 6903095096-15	15914	0	500	F060304 R060305 P111231
REGDAG BOKDAG BETDAG				A060327 UTM RTA
BET 060524 060523 060523	+54	+15		SK-RÄNTA 060304-060523
BET 060605 060604 060603	-13097		-500	PGT 1410:713
		+2		SK-RÄNTA 060523-060603
BET 060627 060622 060622	-1512			1410:MSK
BET 060628 060627 060627	+17	-15		SK-RÄNTA 060603-060622
BET 060628 060627 060627	-136			KO 1410:709
BET 060628_060627_060627	-1240			PGT 1410:713
		-2		PGT_1410:713
SALDO 080916	0	0	0	SUMMA
SKV 1404. FÖRSAMLING 148012. SK RÄNTA. RESTF* 060304.				0





Kronofogden

## Handläggarnotering

Utskriftsdatum

2008-09-19

Person-/Organisationsnummer

690309-5096

Blaga 10  
1

Namn

Collins, Benjamin Christopher

Datum

2006-06-22

Handläggare

Babeth Wallman Cedén

Team

1410-09

Rubrik

Försäljning

Notering

Gäldenären har idag besökt kfm. Har hos Handelsbanken inbetalt till kfm plusgirokonto betalt 6.654,-.

Detta är bekräftat av Handelsbanken, Andra Långgatan, Gbg, personal Mussu.

Kvarstående skuld i A-mål 1.378,- samt kostnader till KVD med 5.412,-, bekräftats av Petra Johansson.

Resterande skuld på 136,- betalas hos kfm.

Försäljningsuppdraget återkallat hos kvd via fax. Gäldenären kommer att hämta bilen under dagen.

## Summary Translation:

The debtor has today visited KF. At HB he paid in 6654 by transfer to KF.

This is confirmed after contacting their personel Mussu.

Now the debt stands at 1,378, together with costs to KVD for 5412 confirmed by PJ.

The rest of the debt was paid in cash at KF 136kr.

The sale demand was cancelled at KVD via fax.

The debtor will fetch the car in a few days.



**Kronofogdemyndigheten**

SERVICETEAMET  
Sune Brunzell  
031-634369

**Underrättelse om hämtning/  
Försäljning av utmätt egendom**

Datum 2006-04-25  
Person-/Organisationsnummer 690309-5096  
Mål nr L-65-06

Sökande  
STATEN/KRONOFOGDEMYNDIGHETEN

Collins, Benjamin Christopher  
Signalgatan 4 B  
413 18 Göteborg

**Summary Translation:**  
Bailiff has earlier missed outstanding debts. Therefore the debt is unpaid so the bailiffs come to take possessions to sell.

Kronofogdemyndigheten i Göteborg  
Göteborgskontoret

Utmätning har tidigare skett för nedanstående skuld. Eftersom skulden inte har betalats kommer den utmätta egendomen att säljas

2006-04-26

på offentlig auktion.  under hand efter anbudsförfarande.

Skuld för vilken utmätning skett 32 818 kr varav återstår 32 852 kr

Datum för utmätning 2006-04-06

Utmätt egendom  
1 st personbil Fiat Barchetta, årsmodell 1996, med reg nr SHS 730

Fiat car taken from outside the house for 54121kr unpaid. Car will be taken.

*060622  
Utm. bensin 060406 har förfallit.  
Bädd. har fullbetalt skuld +  
uppställda. kostn tost m.m = 54121 inkl. moms  
fordon kan utlämnas*  
*Benjamin Collins*

Den utmätta egendomen hämtas datum klockan  
Adress (om annan än adressatens) tidpunkt för hämtningen meddelas senare  
Kronofogdemyndigheten har omhändertagit bilen

KF have seized the car.

Kronofogdemyndigheten kan ta sig in med hjälp av låsmed.

För att undvika hämtning av egendomen måste ni betala skulden till kronofogdemyndigheten eller visa att skulden har betalats.

Hämtningen medför extra kostnader för er. För att undvika dessa kan ni själv senast dagen före hämtningen lämna egendomen till

KF can enter with the help of a locksmith. To avoid seizure you must show you have paid. Collection generates extra costs for you, To reduce this you can deliver your possessions yourself.

(Adress)

Försäljningen kommer att ske datum klockan  
Adress 2006-05-18 15 00  
tidpunkt för försäljningen meddelas senare  
Kvarndammen Bilauktioner, Ellesbovägen 150, Kungälv  
plats för försäljningen meddelas senare  
Försäljningen tidningarnas namn  
kungörs i Göteborgs-Posten m fl datum 2006-05-11

För att undvika försäljning av egendomen måste ni betala skulden och eventuell kostnader till kronofogdemyndigheten eller visa att ni har betalt. Anstånd med försäljningen kan i vissa fall medges.

För ytterligare upplysningar kan ni vända er till kronofogdemyndigheten.

To avoid sale of possessions you must pay owings and KFs costs or show you have paid. Some allowance in sale can be permitted. For more info contact KF.

(Underskrift) Sune Brunzell  
KRONOFOGDEMYNDIGHETEN I GÖTEBORG, Göteborgskontoret (Namnförtydligande)

Postadress Besöksadress Telefon E-postadress  
Serviceteamet Rosenlundsgatan 8 031-63 43 69 Post-/Bankgiro sune.brunzell@kronofogden.se







Kronofogden

## Handläggarnotering

Utskriftsdatum

2008-09-19

Person-/Organisationsnummer

690309-5096

12 1

Namn

Collins, Benjamin Christopher

Datum

2005-04-14

Handläggare

Claes Cornelius

Rubrik

Tillgångsundersökning

Notering

**A** Gälldenären är utsatt till förrättning i sin bostad idag, men infann sig på kfm.s kontor. Vid besöket framkom följande. Collins har bott i sverige i ca 5 år och har hela tiden varit anställd hos Squaise Design Art Ltd, 96 Silver Lane, Elvaston, DERBYSNIRE, DE 72 3ES, England. Hans inkomst är ca 220,000kr per år och utbetalas var 3:dje månad. I denna summa ingår den skatt som skall betalas i sverige, skatt han slälv skall betala till SKV. De sociala avgifterna dras däremot av arbetsgivaren och betalas i england. Lönen betalas från england till Handelsbanken i sverige, till konto 11 60 398 969 728. Collins har sin arbetsplats hos Jonssons, Arendel Göteborg. Hans arbetsuppgifter är uppfinning samt ingenjörsuppdrag på motorer samt bilsätendesign. Gälldenären säger sig inte driva någon egen näringsverksamhet i sverige.

**B** Han är ensamstående, utan barn. Han hyr 3 rum och kök med hyra om 9,800kr i månaden. Hyran är betald tom juni månad. Bostadskostnaden delas lika mellan honom och två inneboende. Som tillgångar äger gälldenären en bil, Fiat Barchetta med registreringsnummer SHS730, 1996 års modell. Bilen köptes i tyskland för ca 2 år sedan. Värdet på bilen idag är ca 20-25,000kr enligt gälldenären. Bilen är till fullo betald. Han äger även en datautrustning som är ca 5 år gammal och har ett mindre värde, enligt Collins.

**C** Orsak till restföringen är att Collins inte betalt sin skatt då pengarna inte räckte enligt gälldenären. Han har idag betalt 6,000kr på a-målen. Han föreslår följande lösning på resterande skulden. Collins betalar 60,000kr de närmaste dagarna då han i slutet av april får sin vinterlön ( 3 mån). de resterande ca 25,000kr betalas senast juni månad vid nästa lönetillfälle.

Kfm kommer att ta ställning till gälldenärens förslag inom kort.

**C** Summary Translation:

The reason the remaining tax payment is unpaid is that BC does not have enough money, says the debtor. He has today paid 6,000kr to A-målen. He is trying to seek a solution for the rest of the money. BC paid 60,000kr in the next days with the rest to pay at the end of April when he gets his winter salary (for 3 months). The 25000 rest will be paid at the latest in June when the next salary payment is made. KF will decide their position to the debtors proposal shortly.

**A** Summary Translation:

The debtor is due to be visited in his home today as per the process, but instead he visited KF offices.

From the visit the following information was obtained.

BC has lived in Sweden about 5 years and has been the whole time employed by Squarise Design Limited, DE72 3ES. His income is 220,000 per year and is paid every quarter. Included in that gross sum is provision to pay income tax in Sweden which he shall pay himself to SV.

The social payments are drawn against the employer and paid in England. The salary is paid to his HB account 398 969 728. BC has his workplace at Johnson Controls, Arendal, Göteborg. His role is inventor of engines technology and developing seat design. The debtor says he is not compelled to work in Sweden.

**B** Summary Translation:

He is single without children. He rents a 3 room apartment, rent 9800kr PCM. June rent is paid. The rent and living costs are split three ways with 2 other flatmates. In the process the debtor owns a car, SHS 730, Fiat bought in Germany two years ago (??should be 8??), he estimates the value at 25,000kr. The car is paid for.

He owns a computer which is five years old and has little value, says BC.

Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

*B. Collins*

Anna-Lena Liljeroth  
Sektion 9 Göteborg  
Kronofogdemyndigheten  
Rosenlundgatan 8  
405 16 Göteborg

Kronofogdemyndigheten i Göteborg  
Göteborgsregionen

2005-09-05

3rd September, 2005

Ben Collins Försenad betalning

Dear Fr Liljeroth,

Summary Translation:

My sisters payment is delayed, therefore I am waiting for my next pay check. I have swapped to self employed.

Im waiting for my Swedish kronor account so I pay myself then I can pay off the remaining skatt sum owed.

Ive also recently put in my skatt declaration, which hopefully shows my skatt has been overestimated and I don't owe what is currently shown.

Hey, min sista betalning är försenad, därför jag vänta för min nästa månadslön

Jag ha bytatt till själv-employed.

Im waiting for my Swedish kronor account so I pay myself then I can pay off the remaining skatt sum owed.

Ive also recently put in my skatt declaration, which hopefully shows my skatt has been overestimated and I don't owe what is currently shown.

Förlåt mig.

MVH, Ben Collins

*Ben Collins*



Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Anna-Lena Liljeroth  
Sektion 9 Göteborg  
Kronofogdemyndigheten  
Rosenlundgatan 8  
405 16 Göteborg

16th October, 2005

Ben Collins Försenad betalning

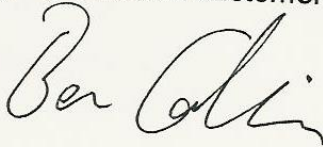
Dear Fr Liljeroth,

Hej,

Nu fick jag antligen min betalning för sommar och <sup>höst</sup>herbst. (SKr 120,000).  
Jag vill betala alla credit från Kronofogdemyndigheten.  
Kan jag fick balans, tack!  
Andra fråga är tänka jag fick skatt tidigare än betalt I månadsån.

This means I was being asked to pay tax on salary not being received (ok fair enough that's quite common) but then I have to have a bad credit reference the whole time and get fines for not paying the tax levied on salary not being received. Unfair!  
I have been paid by my Swedish customer 6 months late!

MVH, Ben Collins



Summary Translation:

Now I finally got my payment for summer and autumn. I will pay all the debts at KF.

Can I get the balance thank you.

The second question is I got taxed before being paid salary.

This means I was being asked to pay tax on salary not being received (ok fair enough that's quite common) but then I have to have a bad credit reference the whole time and get fines for not paying the tax levied on salary not being received. Unfair!  
I have been paid by my Swedish customer 6 months late!





Kronofogden

## Handläggarnotering

1 15

Utskriftsdatum

2008-09-19

Person-/Organisationsnummer

690309-5096

Namn

Collins, Benjamin Christopher

Datum

2005-10-18

Handläggare

Anna-Lena Liljeroth

Team

1410-09

Rubrik

Tillgångsundersökning

Notering

Ringt gäld med anledning av brev fr gäld. Kommer att reglera skulden innan 051028. Skickar inbetalningskort samt utdrag.

## Summary Translation:

Called the debtor with regard to the letter from the debtor.  
He is going to pay the debt before 051028.

He sent the payment order and cash slip.

**080919 13 of 19 KFC Kronofogdmyndigheten : Response to Complaint**

**Ben Collins 690309-5096**, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107

Beskattningssektion 5 Göteborg  
Box 2835  
403 20 Göteborg

17th March, 2006

**Ben Collins Inkomst Deklaration för Income 2006.**

Dear Fr Radtke,

Skriva jag att informara Ni om min månadslön anställning.

Jag fick ingen lön i 2006.

Jag jobba exklusive med charitable anti-pollution projects utan lön jus nu.

www.clptech.com  
www.aerodynamicar.com  
www.1stroke.com

I will start payed work in May, until then i will continue with this important voluntary work to resolve CO2 emission with zero emission vehicle concepts etc etc. see websites for more details.

Please cancel the tax claims against money I haven't earned, its wrong and causes me much stress. Jag skulle informera ni om jag fick anställning lön i Mai.

Yours sincerely,

Ben Collins.  
**Kopierad till Kronof.**

**Ben Collins 690309-5096**, Signalgatan 4b, 41318 Göteborg

Beskattningssektion 5 Göteborg  
Box 2835  
403 20 Göteborg

12th January, 2006

**Ben Collins Inkomst Deklaration för Income 2006.**

Dear Fr Delmoro,

Skriva jag att informara Ni om min månadslön anställning

**2006**

I have received a tax demand for January today, although I will receive no income this month. No doubt I will get fined when I don't pay this, like last year when I got SKr 1,000's fines for sums of tax, bad credit refrence all year for not paying tax I didn't owe, then I got tax back at the end of the year???

Förlåt att klaga!!! but it feels like harassment and I don't want a repeat this year of that; pressure / stress / letter writing / fines / visits to kronof. / bad credit. I will immediately inform you when I receive a salary or any form of income, I hope this is acceptable. I have prepared accounts for salary and expenses claimed all last year. I am available for interview at any time. I will remain resident in Sweden till May 31<sup>st</sup>.

Forlåt for min Engelska! Tack för ert tålmod. Skriv mig i Svenska självklart!

Med vanlig hälsningar,

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com)) Coupe hardtop Sole trader

**Summary Translation:**

I am writing to inform you of my income. I have received no income in 2006. I am working exclusively with charitable anti pollution projects without pay just now.

I will start paid work in May, until then I will continue with this important voluntary work to resolve CO2 emissions with zero emission vehicle concepts etc see websites for details. Please cancel the tax claims against money I havent earned, it is wrong and causes me much stress. I will inform you when I start employment in May.

**Summary Translation:**

I am writing to inform you of my income status. I have received a tax demand for January today, although I will receive no income this month. No doubt I will get fined when I don't pay this, like last year when I got SKr 1,000's fines for sums of tax, bad credit reference all year for not paying tax I didn't owe, then I got tax back at the end of the year???

Sorry to Complain!!! but it feels like harassment and I don't want a repeat this year of that; pressure / stress / letter writing / fines / visits to kronof. / bad credit. I will immediately inform you when I receive a salary or any form of income, I hope this is acceptable. I have prepared accounts for salary and expenses claimed all last year. I am available for interview at any time. I will remain resident in Sweden till May 31st. Sorry for my English, thank you for your patience, Reply to me in Swedish of course.

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**Kronofogden****Handläggarnotering**

Utskriftsdatum

2008-09-19

Person-/Organisationsnummer

690309-5096

Namn

Collins, Benjamin Christopher

Datum

2006-03-22

Handläggare

Babeth Wallman Cedén

Team

1410-09

Rubrik

Borgenärsåtgärd

Notering

Kontaktat Marianne Delmoro T 7436267. skatteverket. Galdenären inkommit med kopia på skrivelse till dem, angående omprövning Hon återkommer med besked.

Hon har fattat beslut för 2006, ingen debiterad prel skatt. Galdenären uppger att han inte haft några inkomster för 2006.

Det restförda härrör från inkomståret 2005. Galdenären har till dem inkommit med underlag att inkomsten för år 2005 där han uppger inkomst med 262.365,-.

Tel med galdenären. Kommer att försöka få fram pengar att betala. Utsätter besök hos kfm till 060329 kl 10.00.

Contacted MD of SV. The debtor has sent information to them which is being evaluated. She will comeback with an answer.

She has composed the result for 2006, with no preliminary debited tax. The debtor testifies he has had no income in 2006.

The rest originates from income year 2005. The debtor has declared an income for 262,365kr.

Rang the debtor. He will try to get money to pay. KF will visit his house 060329.





## Namn

Collins, Benjamin Christopher

## Datum

2006-03-29

## Handläggare

Babeth Wallman Cedén

## Team

1410-09

## Rubrik

Tillgångsundersökning

## Notering

Gäldenären besökt kfm:s kontor.  
 Uppger följande: Ogift, ensamstående, ej barn.  
 Bostad om 4 rok hyran 10.200,-/mån.  
 Delar bostaden med 2 personer, delar på hyran . Har idag ingen  
 inkomst. Lever enligt egen uppgift på sparade medel. Fick även vid  
 årsskiftet en skatteåterbäring på 32.240,-. Lånat ut pengar till en  
 av de boende på 15.000,-. Detta betalas nu tillbaka med ca  
 2.000,-/mån. Skuld som återstår 10.000,-.  
 Gäldenären anställd i egna engelska bolaget, s e tidigare INIT  
 anteckningar.

Gäldenären har för skatteverket uppgivit en årsinkomst för 2005 med  
 262.635,- Har då debiterats med preliminärskatt på 15.657,-/mån from  
 november 2005.  
 Preliminärskattebeslut för 2006 0,-.  
 Kommer troligen att först få en inkomst i maj månad från bolaget.

Gäldenären ska försöka att låna upp pengar för att betala.

Förrättning utsätts till 060406 kl 10.00.

## Process Investigation

The debtor visits KFs office.

Unmarried, single, no children.

House 4 rok, with rent at 10,200kr.

Shared flat with 2 people, shared rent. Has no income today, living off previous savings. Received a tax rebate for 32,240kr. Lent one of his flatmates 15,000kr which he is paying back at 2,000kr per month, with 10,000kr remaining.

The debtor is employed in his own sole trader organisation, see earlier notations.

The debtor has presented SV with the yearly income for 262,635kr has the debited 15,657 per month from November 2005.

Preliminary tax for 2006 is zero.

Believes the soonest possible income from the sole trader would be May.

The debtor will seek to borrow the money to pay. The process is fixed till 060406.



Kronofogden

Handläggarnotering

Utskriftsdatum

2008-09-19

Person-/Organisationsnummer

690309-5096

1

~~B~~  
19

Namn

Collins, Benjamin Christopher

Datum

2006-04-05

Handläggare

Babeth Wallman Cedén

Team

1410-09

Rubrik

Tillgångsundersökning

Notering

Gäldenären ringt. Har inte lyckats att låna upp pengar för att betala sin skatteskuld.

Förrättning verkställs imorgon.

### Process Investigation

The debtor rang. Has had no luck borrowing money to pay the tax debt.  
The visit goes ahead tomorrow.



## Handläggarnotering

1 #/ 20

Utskriftsdatum

2008-09-19

Person-/Organisationsnummer

690309-5096

Namn

Collins, Benjamin Christopher

Datum

2006-04-06

Handläggare

Babeth Wallman Cedén

Team

1410-09

Rubrik

Tillgångsundersökning

Notering

Förrättning hos gäldenären på Signalgatan 4 B, Gbg. SUT i bostaden. Boastden består av 3 rum o kök. Delar lägenhet med 2 personer. Innehåller ett rum som gäldenären betalar hyra för. med 3.200,-/mån. Totalt hyreskostnad 10.200,-/mån.

Gäldenärens fordon Fiat Barchetta 1996 års modell utmättes för skatteskulden. Värderad till ca 50.000,-.

Gäldenären transporterade själv bilen till Kvarndammen.

## Process Investigation

Official visit at the house of the debtor undertaken in the flat.

Flat was a 3 room and a kitchen, shared with 2 people. Inside a room that the debtor paid rent for 3200, with the total rent 10200.

The debtors car, worth approx 50,000kr was seized for tax debt. The debtor drove the car himself to the auction house.

## Ben Collins Note.

I am called a "debtor" but the reality is I did not owe anything to anybody at this point. This is all tax estimations dreamed up at the tax office who had already got 2005 totally wrong. Did not stop people stalking round my house though eyeing up possessions for possible sale.

The rent was 3400, all bills split 3 ways.



# 080919 18 of 19 KFC Kronofogdmyndigheten : Response to Complaint

Ben Collins 690309-5096, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107 / 0046 708 453589

Klagomål Avdelning  
Skattemyndigheten  
Box 2835  
403 20 Göteborg

CC Kronof. & SkatteM

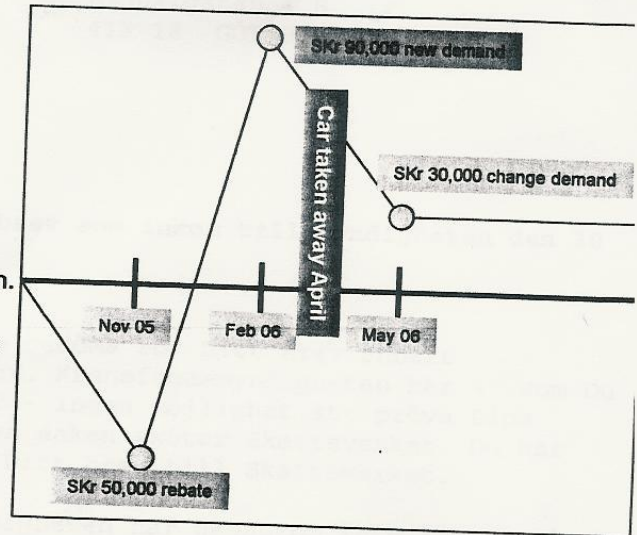
28th June, 2006

**Ben Collins Complaint against "recovery"  
of tax for 2004 & 2005.**

Dear Ombudsman,

Skriva jag att informera Ni jag vill gnälla mot  
Kronofog dimyndheten och Skattemyndiheten.

Recent history of tax demands I have received;  
Nov 05 - Tax rebate 50,000kr giving to me  
February 06 - Tax change to owing 90,000kr  
April 06 - Car removed for auction  
May 06 - Tax demand reduced to 30,000kr  
The graph illustrates the problem best.



The fluctuating tax demand is not the subject of my complaint, I accept that due to changing circumstances my tax due may increase and decrease according to where social skatt was paid etc and my unusual earnings scenario, and some delays in supplying information by myself (due to differing April 5th based tax year in UK).

My complaint rests against the extreme measures taken during recovery of alleged tax owed, **and the speed with which this was pursued.**

The tax demanded was later massively reduced so the grounds for bailiff reclaim of car and belongings were unjustified. I was even threatened with removal and sale of my computer, which had all the info and means to correct the over tax estimate made by SkatteM. Removal of my car produced a huge negative impact on my life and in my opinion was not necessary, this has also generated around 8,000kr in fines (which could have been avoided) and wasted approx two weeks of my life, and includes; stress, humiliation, depression, car damage etc.

Hence I am, writing to you to look into my case first, before i resort to the Sweden designated EU commissioner designed to protect EU individuals in other states.

Despite an enjoyable 5 years here, after this negative experience I no longer wish to live in Sweden, so please could this dispute be resolved by December 2006.

Forlåt for min Engelska! Tack för ert tålamod. Skriv mig i Svenska gjälvklart!

Yours sincerely,

Ben Collins (collinsben@hotmail.com)

Kronofogdmyndigheten (690309)  
Göteborgskontoret

2006-06-30



Kronofogdeteamet  
Jonas Lindskog  
031-634219

Datum  
2006-07-17

29

1 (1)

Ben Collins  
Signalgatan 4 B  
413 18 GÖTEBORG

Svar på Ditt brev som inkom till myndigheten den 30 juni 2006

Såvitt jag kan bedöma rör Ditt brev enbart taxeringsfrågor. Kronofogdemyndigheten har - som Du säkert förstår - ingen möjlighet att pröva Dina taxeringar. Den saken sköter Skatteverket. Du har också skickat Ditt brev till Skatteverket.

Kronofogdemyndigheten har dessutom inte längre några indrivningsuppdrag mot Dig. Ditt brev föranleder därför ingen vidare åtgärd.

Jonas Lindskog

**Translation:**

Answer to your letter received to KF 30 Juni 2006.

As far as I can judge the muddle of your letter is a tax question. KF have - which you certainly understand - no possibility to assess your taxes. That tis the business of SV. You have also sent the letter to SV.

KF have therefore no longer any claims against you. Your letter therefore has nothing further reason to attend to it.

Webbplats: [www.kronofogden.se](http://www.kronofogden.se)

Postadress

405 16 Göteborg

Besöksadress  
Rosenlundsgatan 8

Telefon  
0771-52 94 00

E-postadress: [kronofogdemyndigheten@kronofogden.se](mailto:kronofogdemyndigheten@kronofogden.se)

Telefax  
031-15 11 66

**Ben Collins 690309-5096**, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107 /  
0046 708 453589

CC: Advokat för Kronofogdymndigheten  
Jonas Lindskog  
Kronofogdeteamet  
Rosenlundsgatan 8  
405 16 Göteborg

3rd September, 2008

Ben Collins Legal Action Versus Kronofogdymndigheten for Illegal Sequestration of Assets  
and Amoral Harassment For Incorrect Tax Estimates in 2006

Dear Herr Lindskog,

Further to your unsatisfactory response on July 17th 2006, answering my complaint letter of  
received 30th June, overleaf is a legal notice inviting KF to settle damages caused by KF's  
harassment, extortion and accelerated erroneous sequestration of assets for estimated and  
incorrect taxes during 2006, also following similar over estimated and collection problems in  
2005. I consider that illegal under the EU citizens charter.

Swedish Law may give KF carte blanche to behave amorally and do whatever it wants during  
sequestration for **estimated** bills, but the top court and law in Europe is *European law and  
based in Brussels* and the citizens charter is fundamental to that.

Please consider the documents and attached references enclosed on the CD in powerpoint  
format. If a satisfactory response and compensation offer is not received then this matter will  
be attempted to be taken through either the Swedish or European court or both.

Forlåt for min Engelska, Tack för ert tålamod. Skriv mig i Svenska självklart.  
Please respond before October 1st.

Yours sincerely,

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com))

**Later Added Note : Full document was attached which can be read here:**  
[www.detail.svkf.benversus.com](http://www.detail.svkf.benversus.com)



Cover Letter to SV : 3rd September 2008

**Ben Collins 690309-5096**, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107 /  
0046 708 453589

Advokat Avdelning Skatteverket  
Skattekontor 2 Göteborg  
Box 2825  
403 20 Göteborg

3rd September, 2008

Ben Collins Legal Action Versus Skatteverket for Amoral Tax Collection Protocol in 2006

Dear Sir or Madam,

Overleaf is a legal notice inviting SV to settle damages caused by SV authorising sequestration of my assets and essential-for-living finances for estimated income tax in 2006, also following similar over estimated and collection problems in 2005. The method, calculation, legal basis and speed of your action I consider amoral and illegal under the EU citizens charter.

Swedish Law may give SV carte blanche to collect taxes amorally and do whatever it wants with authorising sequestration for **estimated** bills, but the top court and law in Europe is *European law and based in Brussels* and the citizens charter is fundamental to that. That is the basis for this challenge.

Please consider the documents and attached references enclosed on the CD in powerpoint format. If a satisfactory response and compensation offer is not received then this matter will be attempted to be taken through either the Swedish or European court or both.

Forlåt for min Engelska, Tack för ert tålmod. Skriv mig i Svenska självklart.  
Please respond before October 1st.

Yours sincerely,

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com))

Kronofogdeteamet  
Jonas Lindskog  
031-634219

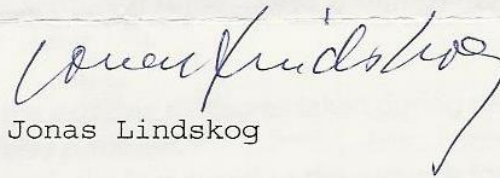
Datum  
2006-07-17

Ben Collins  
Signalgatan 4 B  
413 18 GÖTEBORG

Svar på Ditt brev som inkom till myndigheten den 30 juni 2006

Såvitt jag kan bedöma rör Ditt brev enbart taxeringsfrågor. Kronofogdemyndigheten har - som Du säkert förstår - ingen möjlighet att pröva Dina taxeringar. Den saken sköter Skatteverket. Du har också skickat Ditt brev till Skatteverket.

Kronofogdemyndigheten har dessutom inte längre några indrivningsuppdrag mot Dig. Ditt brev föranleder därför ingen vidare åtgärd.



Jonas Lindskog

Webbplats: [www.kronofogden.se](http://www.kronofogden.se)

E-postadress: [kronofogdemyndigheten@kronofogden.se](mailto:kronofogdemyndigheten@kronofogden.se)

Postadress	Besöksadress	Telefon	Telefax
405 16 Göteborg	Rosenlundsgatan 8	0771-52 94 00	031-15 11 66

**Translation:**

Answer to your letter received to KF 30 Juni 2006.

As far as I can judge from the muddle of your letter, this is a tax question. KF have - which you certainly understand - no possibility to assess your taxes. That is the business of SV. You have also sent the letter to SV.

KF have therefore no longer any claims against you.  
Your letter therefore has no further reason to attend to it.

## 060628 1 of 2 BCA to Kronofogdmyndigheten: First Complaint

**Ben Collins 690309-5096**, Signalgatan 4b, 41318 Göteborg, Sverige. 0046 31 422107 / 0046 708 453589

KlagoMål Avdelning  
Skattemyndigheten  
Box 2835  
403 20 Göteborg

CC KronoF. & SkatteM

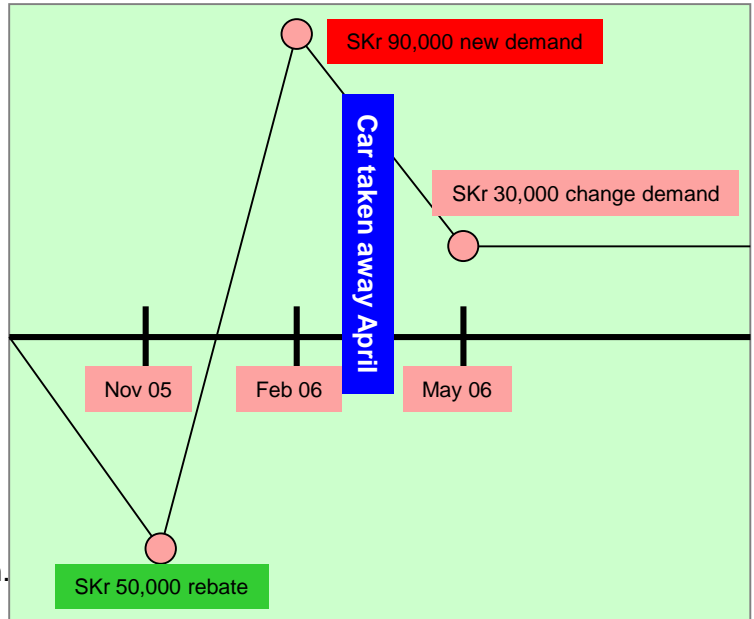
28th June, 2006 / May 30th 2006

**Ben Collins Complaint against "recovery"  
of tax for 2004 & 2005.**

Dear Omsbudsman,

Skriva jag att informara Ni jag vill gnälla mot Kronofog dimyndheten och Skattemyndiheten.

Recent history of tax demands I have received;  
Nov 05 – Tax rebate 50,000kr giving to me  
February 06 – Tax change to owing 90,000kr  
April 06 - Car removed for auction  
May 06 – Tax demand reduced to 30,000kr  
The graph illustrates the problem best.



The fluctuating tax demand is not the subject of my complaint, I accept that due to changing circumstances my tax due may increase and decrease according to where social skatt was paid etc and my unusual earnings scenario, and some delays in supplying information by myself (due to differing April 5th based tax year in UK).

My complaint rests against the extreme measures taken during recovery of alleged tax owed, **and the speed with which this was pursued.**

The tax demanded was later massively reduced so the grounds for bailiff reclaim of car and belongings were unjustified. I was even threatened with removal and sale of my computer, which had all the info and means to correct the over tax estimate made by SkatteVerket.

Removal of my car produced a huge negative impact on my life and in my opinion was not necessary, this has also generated around 8,000kr in fines (which could have been avoided) and wasted approx two weeks of my life, and includes; stress, humiliation, depression, car damage etc.

Hence I am, writing to you to look into my case first, before i resort to the Sweden designated EU commissioner designed to protect EU individuals in other states.

Despite an enjoyable 5 years here, after this negative experience I no longer wish to live in Sweden, so please could this dispute be resolved by December 2006.

Forlåt for min Engelska! Tack för ert tålamod. Skriv mig i Svenska självklart!

Yours sincerely,

Ben Collins ([collinsben@hotmail.com](mailto:collinsben@hotmail.com))



I appreciate my earnings scenario is difficult, but ;

1. This happened too soon after receiving the bill
2. I never owed anywhere near Kr90,000 – I can hardly be expected to pay up money i wasnt expecting nor agreed with or had chance to recalculate.
3. When dealing with the mix of UK tax year (which doesn't end till 5th April 2006) and waiting for bank statements, it is very difficult to complete. Having paid tax in the UK a reasonable delay can be expected before i can reclaim this and have funds available to pay the swedish demands.

Other Background Information:

- Car taken approx 8 weeks after the new tax bill arriving.
- I was within 10 mins of having my car which i have personally maintained for 10 years sold at low price by auction.
- Soonest payback I could arrange I promised at the end of May in March, this was discounted and ignored.
- Same experience last year of fines etc – and tax was eventually refunded although not the fines.
- I have operated 100% transparent letter writing and information exchange, whenever money earned was received.
- I was engaged in charitable work to pursue environmental technology during this period and its doesnt seem like a fair reward – next year i will just earn money for myself to avoid all this misery ([www.clptech.com](http://www.clptech.com))
- What is required is a little more reasoning and patience and time, not six weeks, before i have bailiffs wandering around my apartment lifting things and taking my car for money "owed" which in fact i didnt owe.
- This process shouldnt begin before either; my tax declaration has been submitted and agreed, or a significant length of time has passed.
- Swedish businesses have taken more than 5 months to pay me for some invoices, how come I only get 2 months to pay this tax bill which was massively over estimated?.
- I have wasted a lot of time running around like an idiot, borrowing money from friends, my sister.
- I am still filling out tax forms for UK & Sweden and getting demands for both countries which doubles the paperwork to keep on top of.
- Note : all KronoF staff helpful and courteous at all times.

*The irony of this complaint is that I thought recovery by KF was for age old tax due from 2004 and 2005, when in fact it was for Feb and Jan 2006, and only a few months into 2006 (April / May car taken away April 6th). I had no idea collection could be made against an estimate, particularly as the SV estimates had been wrong in the two previous years I received a salary, 2002 and 2005, resulting in both punitive KF action against me early in the year and then later large tax back at the end of the year. I.e. this is not the first time I have been chased for money I never owed.*

*Salus populi suprema lex esto.*

The welfare of the people is to be the highest law



Court Action of TF versus BC  
All Communications Post Sept 2008

**END**

**comms.svkf**