

Agencia Tributaria
Delegation de Malaga
CL Héroe de SOSTOA, 11-13
29002 Malaga
Malaga

NIE Y4417751V
Ref: 2021RSC17750279AG
Clave de liquidacion: A2960022500142444

It is with some surprise that I received your letter with accusations of tax evasion. I intend to prove your accusations are false. I will start by appealing your decision in one of the courts to which you have referred to. You claim that I had income from gainful employment in 2016 with an amount exceeding EUR 22,000.

In your letter you write:

When the documentation in the file has been analyzed, it is considered proven that WESTERLUND PER YNGVE with NIF Y4417751V has committed the mentioned tax offense and what motivated the initiation of the file, to be responsible for the one that was motivated later.

In order to respond to your accusations, I now request that you send copies of the evidence you have. The information that I am primarily interested in is the following:

- 1) Name and address of the person(s) you believe I worked for. If you believe that I worked for an organization, state the name and organization number.
- 2) Information about the duties that you believe I had.
- 3) Information about the remuneration that I incurred in the gainful employment. It is not sufficient to simply state that the amount exceeds EUR 22,000. I require an exact amount to be entered. This case is not a guessing game.
- 4) Information on how the salary has been paid. If you believe that I received cash payment, send copies of receipts. These receipts must be dated.
- 5) Information on when the work was carried out. State dates and time.
- 6) If you consider that I was employed, then an employment contract must exist. If so, send a copy of the contract.
- 7) It is normal for the employer to submit a control statement to the Tax Authority regarding the employee's salary. If you believe that there are control data regarding the alleged work, you send copies of these.

In the further processing of the case, I intend to communicate with you in writing. I have no interest in visiting your office in Malaga. Send your evidence to:

Per Westerlund
C.N. Del Pinillo S/N
cc. Carrefour, Apartado de Correos 1009
29620 Torremolinos
Malaga.

Benalmadéna Costa 2022-12-02

/Per Westerlund/