

Anthony Potter – Written evidence (OPR0013)

This is based on my own experiences as an individual working through my own company.

Introduction

My name is Anthony Potter. I am the majority shareholder in Antbytes Ltd, whose main business is systems and software engineering. The majority of our work has been in the aerospace, defence and rail sectors. Most of the revenue generation is through myself although from time to time we have taken on other people to do some of the work.

The reason I am submitting evidence to this enquiry is to help the committee form a fair view from one perspective of myself, who is at the 'blunt' end of the off-payroll decisions, over which I have little influence over.

Not all of the questions have been answered. Those that have, have the question numbers preceding them.

Answers to Questions

(1) I know of quite a few people who have retired in response to the off-payroll rules.

(2). I have only used CEST once: It gave me an indeterminate answer. (A subsequent review by the client determined me outside of IR35. I do not trust CEST as it does not take into account the Mutuality of Obligation (MOO) which is one of the key factors in determining employment status. I have since used other, similar client-driven tools which have definitely placed me outside IR 35.

(3) From my conversations with an existing client it has increased the costs due to compliance training, engagement of specialist employment lawyers. From my own perspective I already run my business as a business so I have not had to make any significant changes although the same client above has forced me to take out insurance on their behalf which I believe is illegal according specialist lawyers.

(6) As mentioned in (3) above, I have been forced to take out insurance on the clients behalf to cover my company fro any future potential investigations, effectively transferring any liability onto my company, not the client. An employment specialist firm have told me that is illegal!

(7) I am not sure how effective this will be but I believe that the low paid (I do not consider myself to be low paid) should have full employment rights (assuming they are determined inside the new rules).

11 November 2021