

Submission of Evidence to the Treasury Select Committee Inquiry on the Economic Impact of Coronavirus (2)

By the
Guild of British Camera Technician

The Guild of British Camera Technician (GBCT) represents camera crew members working in the production of Feature Films, High-End Television Drama and Advertising. All of our members are very highly skilled with both technical and artistic expertise. All the work in these areas is intermittent in nature whether through Personal Service Companies, Sole-Trading or PAYE working. Contracts are short, often counted in days or weeks. By its very nature the work is carried out in close proximity to other crew members at a place dictated by the production. Home working is not possible.

The GBCT welcomes the Chancellor's announcement of help for the Self-Employed. Our concern is that this help should include all types of 'freelance' working. Some of our members work as traditional sole-traders (with Schedule 'D' numbers). However, many work through Personal Service Companies or under Special Letters of Authority (SF3500 cases) or work on multiple PAYE contracts.

The following should be taken into consideration:

1. Those who work through Personal Service Companies should receive the same help as sole traders and have both their PAYE payments and dividend payments taken into consideration when their help is calculated.
2. Those who work under Special Letters of Authority (SF3500 cases) should be considered to be the same as sole-traders. Although they do not have Schedule 'D' numbers they are taxed in the same way as sole traders. They just have to prove their tax status to each engager.
3. Those who work under multiple PAYE contracts for multiple engagers should also be considered for the same help as sole traders. All of them will now be between contracts, so will not have an employer to 'furlough' them nor will they be eligible for Universal Credit. Their pattern of engagements is the same as those of a sole trader.
4. Many of our members have invested greatly in equipment and vehicles in furtherance of their trade. The loans incurred now weigh heavily on them. The Treasury should take into account these costs of staying in business, so that there will be a fully functioning workforce when the current crisis is over.

Tim Potter
Chair of the Board of Governors