

**Written evidence submitted by Simon Bates**

I, along with my wife, are company directors and sole employees of SIRIBA Ltd t/a Envirovent Swansea. The company is a survey of domestic homes based business and as such we were stopped from working as soon as the lockdown came into place and so furloughed ourselves on March 23 2020.

When we subsequently tried to claim under the JRS in April as furloughed directors we were informed by HMRC that our company had no employees on March 19 2020 and as such we couldn't make a claim - according to HMRC records. The reason for this is that we are among the thousands of companies that file PAYE RTI annually instead of weekly/monthly and this was after 19 March 2020. The process of filing annually is an accepted accounting one and also a process that is both approved and encouraged by HMRC to save both companies and HMRC time and money.

The reason given by HMRC for the quite arbitrary date (19 March) is that it was chosen by HMT as they were worried about fraudulent claims being made.

It would have been quite easy, as HMRC have done for self employed individuals to have taken the previous years PAYE submission OR as we hope your committee will consider, moving the arbitrary and unhelpful cut off date to the end of the tax year - 5 April 2020 - as by this date we will all have submitted our PAYE statements.

So far our business has been shuttered for three months with no financial help at all - we do not have premises so no rates relief/grant; no grant from the Welsh Govt under it's grant for small business scheme (according to them we don't employ anyone; and no UC payment as we have a small amount of savings. We have now been forced into debt via the BBL scheme - the first debt the company has ever had!

All you need to do is move the cutoff date to the end of the tax year and we should be able to claim!

Thanks for taking the time to read this.

*June 2020*