

**Written evidence submitted by Christopher Belsten (Freelance Tour Guide & Tour Manager)**

**Eligibility Review re: Self Employment Govt Income Support Scheme and request for extension to the 23rd April tax return deadline**

**I'm self-employed but am not eligible for the self-employment scheme (or any other government support) *simply because I filed my tax return 2018-19 a few days after the deadline of 23rd April.***

I asked HMRC to review this decision and gave the reasons and circumstances as to why I was not able to file my tax return by this date, however they repeated that the reasons I gave were not exceptional enough for anything to change - although rather oddly, they did agree that my circumstances for not filing the tax return by the 31 Jan was good enough to repay me the late payment fee even though I never actually appealed against this particular penalty.

I find the decision not to consider my eligibility for the government support scheme rather harsh and unfair considering the particular circumstances and am requesting that further consideration be given to my case and an extension given to that deadline of 23rd April for 2018-19 tax return so that I may then become eligible for self-employment income support.

**Without this much needed support I have no other financial support other than my rapidly dwindling savings that I was hoping to use as mortgage deposit.**

Nobody intentionally makes themselves ineligible and being good at your job does not necessarily make you good at admin.

I was actually quite unaware (due to various circumstances outlined below) of this deadline. I knew there was one and I needed to file the tax return as soon as possible but I didn't know exactly which date.

Clearly if I was aware I would have submitted by the deadline, rather than lose out on essential financial support during this extremely tough period.

1. **I was dealing with other challenging situations at the time**, including helping (and I still am) with my elderly and vulnerable parents which took priority as well as dealing with the fall-out from losing all my work contracts and as well as being a victim of a crime incident - which further delayed my return. (I also knew that I was being fined £10 per day after May 1st, (I had paid the £100 initial late filing penalty long time before) but there were other more important priorities in the context of Covid 19 that I was dealing with at the time. After finally filing my tax return on the 2nd May, I also immediately paid any tax I owed.
2. **I am self-employed in the Tourist Industry as a licenced tour guide and tour manager** and as such all my work contracts have been cancelled and I see no prospect of any work in the industry for quite a few months to come **Furthermore I am also not eligible for any other financial support systems** such as Universal Credit or JSA. I am also on a relatively low income.

**In regards to *why I had not previously filed my tax return* when it could be said that I had plenty of chance to do so. Please could you consider the following circumstances and context.**

I had every intention to file my tax return by the 31st January deadline and had started working on the Self-Assessment App, **however:**

3. **During this period I was in a relatively remote location on an Island in the middle of the Atlantic - San Jorge Island the Azores - working on some Tourism Projects (I had been out of the UK since the 1st Jan).** Internet connectivity was problematic In the end due to various connectivity issues, I then ended up missing the 31st Jan deadline (and subject to late penalty) and decided that it would be better and less stressful to complete my return in the UK on my desktop computer

**4. I didn't return to the UK until March** and unfortunately on my way back from the airport using the train, **I had my entire suitcase stolen.** This was quite a traumatic situation for me as not only was nothing recovered (which was quite depressing - **my efforts to recover something continued for another six weeks**), in spite of the considerable efforts I made, I suffered a considerable material loss (for which I was not insured) which included electronic devices and numerous documents / files etc some of which I had to help me complete my tax return correctly. The investigations into this incident were not concluded until May.

**5. For the next month or so I was working tirelessly with the Police** (British Transport Police) as well as following other avenues to try to recover either the suitcase or some of the items in the suitcase. With one exception, all this came to nought. This incident was particularly stressful and worrying for me

**6.** On top of this, I was then dealing with the fall-out of Covid19, collapse of the tourist industry, cancellation of all work contracts as well as becoming looking after both my parents who are both in the vulnerable category and have disabilities (and had been involved in a car accident 4 months previously resulting in their car being written off).

**Completing my tax return was then further delayed and then shifted down the list of my priorities of something that needed to be done.**

In light of the above, it seems particularly harsh that I am not eligible for any Self-Employed Govt Grant simply because I missed the 23rd April deadline for 2018-19 tax return and my reasons I give above are not considered exceptional.

In my correspondence with HMRC I gave evidence which included BTP crime reference and victim support letter (in relation to the theft I mention above)

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