



Neutral Citation: [2024] UKFTT 00868 (TC)

Case Number: TC09298

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

Taylor House, Rosebery Avenue, London EC1

Appeal reference: TC/2023/07578

INCOME TAX – Coronavirus Job Retention Scheme (CJRS) – assessment to income tax on amounts overclaimed – paragraph 9 Schedule 16 Finance Act 2020 – whether appellant entitled to amounts claimed – no – appeal dismissed

Heard on: 10 April 2024

Judgment date: 26 September 2024

Before

TRIBUNAL JUDGE ASHLEY GREENBANK

DR CAROLINE SMALL

Between

LUCKY EYES LIMITED

Appellant

and

THE COMMISSIONERS FOR HIS MAJESTY’S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: Ms Sue Devici, director of the Appellant

For the Respondents: Ms Beverley Levy, litigator of HM Revenue and Customs’ Solicitor’s Office

DECISION

INTRODUCTION

1. This is an appeal by the Appellant, Lucky Eyes Limited (“Lucky Eyes”) against two assessments issued by the Respondents, the Commissioners for His Majesty’s Revenue and Customs (“HMRC”), for income tax under paragraph 9 Schedule 16 Finance Act 2020 (“FA 2020”) in respect of amounts of coronavirus support payments claimed by Lucky Eyes to which, HMRC say, Lucky Eyes was not entitled.

2. The assessments were made in respect of accounting periods ended on 31 March 2021 and 31 March 2022 in the amounts of £9,947.20 and £18,184.90 respectively. Following a review, HMRC accepted that the amounts of the assessments should be reduced to £8,284.27 and £18,010.40 respectively. HMRC invited the tribunal to reduce the assessments to those amounts using its powers under section 50(6) Taxes Management Act 1970.

3. Following the hearing, and after allowing time for responses to the tribunal’s request for written submissions on one issue (see below), the tribunal issued a decision notice dismissing the appeal and reducing the assessments to the amounts requested by HMRC. That decision notice included a summary of the findings of fact and reasons for the decision pursuant to rule 35(3)(a) of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 (“FTRs”).

4. Under FTR rule 35(4), where the tribunal provides summary findings and reasons in the decision notice, a party to the proceedings may apply for full written findings and reasons (a “full decision”), and must do so before making an application for permission to appeal under FTR rule 39. Lucky Eyes made an in-time application for a full decision. This is the full decision.

THE HEARING AND THE EVIDENCE

5. We were provided with a bundle of documents and authorities for the hearing together with a supplementary bundle. The bundle included a witness statement of Mr Tomas Painter, an officer of HMRC, who was the caseworker who had made enquiries into the coronavirus support payments claimed by Lucky Eyes and had raised the assessments which are the subject of the appeal.

6. Mr Painter attended the hearing and was cross-examined on his statement. Mr Painter’s statement contains details of the enquiries that he made into the coronavirus support payments claimed by Lucky Eyes, the calculations that he made that form the basis of the assessments, and the process that he undertook to make and revise the assessments. At some points in his statement, Mr Painter strayed into making submissions on the relevant law. However, subject to that point, we have accepted his evidence.

RELEVANT LEGISLATION

The CJRS

7. Section 76 of the Coronavirus Act 2020 provided that HMRC were to have such functions as Her Majesty’s Treasury (the “Treasury”) may direct in relation to coronavirus or coronavirus disease. Under this power, the Treasury made various directions in relation to the payment and management of coronavirus support payments.

8. The first such direction, “The Coronavirus Act 2020, Functions of Her Majesty’s Revenue and Customs (Coronavirus Job Retention Scheme) Direction”, was made on 15 April 2020. The Schedule to that direction set out the terms of a scheme, the Coronavirus Job Retention Scheme (“CJRS”), for the making of coronavirus support payments to employers.

9. The parties made their submissions at the hearing by reference to the CJRS as set out in the Schedule to this first direction. References to paragraph numbers in the CJRS (in the form “CJRS [xx]”) in this decision notice are to the paragraphs in the Schedule to that direction. The parties agreed that the revisions and extensions to the CJRS made in subsequent directions under The Coronavirus Act 2020 did not have any bearing on the issues before the tribunal and so we do not refer to them.

10. CJRS [3] and [4] enabled an employer (a “qualifying employer”) who had a qualifying PAYE scheme to make a claim for coronavirus support payments.

11. CJRS [5] sets out the nature of the costs of employment that a qualifying employer was entitled to claim under the CJRS. It was in the following form:

5. The costs of employment in respect of which an employer may make a CJRS claim are costs which-

(a) relate to an employee-

(i) to whom the employer made a payment of earnings in the tax year 2019-20 which is shown in a return under Schedule A1 to the PAYE Regulations that is made on or before a day that is a relevant CJRS day,

(ii) in relation to whom the employer has not reported a date of cessation of employment on or before that day, and

(iii) who is a furloughed employee (see paragraph 6.1), and

(b) meet the relevant conditions in paragraphs 7.1 to 7.19 in relation to the furloughed employee.

12. For these purposes a “relevant CJRS day” was either 28 February 2020 or 20 March 2020 (CJRS [13.1]).

13. The definition of “furloughed employee” is found in CJRS [6.1]. In summary, an employee was a furloughed employee if the employee had been instructed by the employer to cease all work in relation to their employment, the employee had ceased work for 21 or more calendar days or more, and the instruction was given by reason of circumstances arising as a result of coronavirus.

14. CJRS [7] set out the conditions that had to be met for costs of employment within CJRS [5] to be treated as qualifying costs. It was in the following form, so far as relevant:

7.1 Costs of employment meet the conditions in this paragraph if-

(a) they relate to the payment of earnings to an employee during a period in which the employee is furloughed, and

(b) the employee is being paid-

(i) £2500 or more per month (or, if the employee is paid daily or on some other periodic basis, the appropriate pro-rata), or

(ii) where the employee is being paid less than the amounts set out in paragraph 7.1(b)(i), the employee is being paid an amount equal to at least 80% of the employee’s reference salary.

7.2 Except in relation to a fixed rate employee, the reference salary of an employee... is the greater of-

(a) the average monthly (or daily or other appropriate pro-rata) amount paid to the employee for the period comprising the tax year 2019-20 (or,

if less, the period of employment) before the period of furlough began, and

(b) the actual amount paid to the employee in the corresponding calendar period in the previous year.

7.3 The following must not be included in the calculation of an employee's reference salary for the purposes of paragraphs 7.2 and 7.7-

(a) benefits in kind;

(b) anything provided or made available in lieu of a cash payment otherwise payable to the employee (including salary sacrifice schemes);

(c) anything which is not regular salary or wages.

7.4 In paragraph 7.3(c) "regular" in relation to salary or wages means so much of the amount of the salary or wages as-

(a) cannot vary according to a relevant matter except where the variation in the amount arises from a non-discretionary payment (see paragraph 7.19), and

(b) arises from a legally enforceable agreement, understanding, scheme, transaction or series of transactions.

...

7.6 A person is a fixed rate employee if-

(a) the person is an employee...

(b) the person is entitled under their contract to be paid an annual salary,

(c) the person is entitled under their contract to be paid that salary in respect of a number of hours in a year whether those hours are specified in or ascertained in accordance with their contract ("the basic hours"),

(d) the person is not entitled under their contract to a payment in respect of the basic hours other than an annual salary,

(e) the person is entitled under their contract to be paid, where practicable and regardless of the number of hours actually worked in a particular week or month in equal weekly, multiple of weeks or monthly instalments ("the salary period"), and

(f) the basic hours worked in a salary period do not normally vary according to business, economic or agricultural seasonal considerations.

7.7 The reference salary of a fixed rate employee is the amount payable to the employee in the latest salary period ending on or before 19 March 2020 (but disregarding anything which is not regular salary or wages as described in paragraph 7.3).

7.8 In paragraph 7.6 "contract" means a legally enforceable agreement as described in paragraph 7.4(b).

...

15. CJRS [8] provided for the amounts which could be reimbursed under the CJRS. The amount of the payment is limited by CJRS [8.2] to the lower of £2,500 per month and 80% of the relevant employee's reference salary (determined in accordance with CJRS [7.2] or [7.7]). CJRS [8] was in the following form, so far as relevant:

8.1 Subject as follows, on a claim by an employer for a payment under CJRS, the payment may reimburse-

- (a) the gross amount of earnings paid or reasonably expected to be paid by the employer to an employee;
- (b) any employer national insurance contributions liable to be paid by the employer arising from the payment of the gross amount;
- (c) the amount allowable as a CJRS claimable pension contribution.

8.2 The amount to be paid to reimburse the gross amount of earnings must (subject to paragraph 8.6) not exceed the lower of-

- (a) £2,500 per month, and
- (b) the amount equal to 80% of the employee's reference salary (see paragraphs 7.1 to 7.19).

...

Finance Act 2020

16. In cases where a person receives an amount by way of a coronavirus support payment to which that person was not entitled, the amount of the excess claim is recovered by a charge to income tax under paragraph 8 of Schedule 16 to the Finance Act 2020 ("FA 2020"). Paragraph 8 provided, so far as relevant:

8 Charge if person not entitled to coronavirus support payment

- (1) A recipient of an amount of a coronavirus support payment is liable to income tax under this paragraph if the recipient is not entitled to the amount in accordance with the scheme under which the payment was made.
- (2) ...
- (3) For the purposes of this Schedule, references to a person not being entitled to an amount include, in the case of an amount of a coronavirus support payment made under the coronavirus job retention scheme, ... a case where the person ceases to be entitled to retain the amount after it was received—
 - (a) because of a change in circumstances, or
 - (b) in the case of a payment made under the coronavirus job retention scheme, because the person has not, within a reasonable period, used the amount to pay the costs which it was intended to reimburse.
- (4) Income tax becomes chargeable under this paragraph—
 - (a) in a case where the person was entitled to an amount of a coronavirus support payment paid under the coronavirus job retention scheme... but subsequently ceases to be entitled to retain it, at the time the person ceases to be entitled to retain the amount, or
 - (b) in any other case, at the time the coronavirus support payment is received.
- (5) The amount of income tax chargeable under this paragraph is the amount equal to so much of the coronavirus support payment—
 - (a) as the recipient is not entitled to, and
 - (b) as has not been repaid to the person who made the coronavirus support payment.
- (6) Where income tax which is chargeable under this paragraph is the subject of an assessment (whether under paragraph 9 or otherwise)—
 - (a) ...

(b) ...

(c) that amount is not to be treated as income of a company for the purposes of section 3 of CTA 2009 (and accordingly the exclusion of the application of the provisions of the Income Tax Acts to the income of certain companies does not apply to the receipt of an amount charged under this paragraph).

(7) No loss, deficit, expense or allowance may be taken into account in calculating, or may be deducted from or set off against, any amount of income tax charged under this paragraph.

(8) In calculating profits or losses for the purposes of corporation tax, no deduction is allowed in respect of the payment of income tax charged under this paragraph.

...

17. Under paragraph 9 Schedule 16 FA 2020, HMRC may issue an assessment to income tax charged under paragraph 8. Paragraph 9(1) was in the following form:

9 Assessments of income tax chargeable under paragraph 8

(1) If an officer of Revenue and Customs considers (whether on the basis of information or documents obtained by virtue of the exercise of powers under Schedule 36 to FA 2008 or otherwise) that a person has received an amount of a coronavirus support payment to which the person is not entitled, the officer may make an assessment in the amount which ought in the officer's opinion to be charged under paragraph 8.

FACTS

18. We set out our findings of fact in this section.

19. Lucky Eyes operated a qualifying PAYE scheme and was a qualifying employer for the purposes of the CJRS.

20. Lucky Eyes made claims for coronavirus support payments under the CJRS in respect of payments made to five different employees.

21. It has been no part of HMRC's case before us that any of the employees were not furloughed employees. We have proceeded on the basis that all the employees were furloughed employees within the meaning of CJRS [6.1].

22. Lucky Eyes made claims each month for 17 months over the two accounting periods (between May 2020 and September 2021). The first four claims (May 2020 to August 2020) were for payments made to four employees; one claim (December 2020) was for payments made to two employees; the remainder were for payments made to three employees.

23. Details of the amounts claimed for each employee for each month are set out in Appendix 1 to this decision notice. We have anonymized these details and refer to the employees as "Employee A", "Employee B", "Employee C", "Employee D" and "Employee E". We note that:

(1) No claims were made for Employee A and Employee B after November 2020, when they retired from the business. No claim was made for Employee E before January 2021. No claim was made for Employee D for the period from October 2020 to November 2020. The total amount claimed by Lucky Eyes under the CJRS was £40,250.

(2) The "reference salary" (see CJRS [7.2] and [7.7]) used by Lucky Eyes to calculate the claims varied for each of the employees over the periods in question. In particular, the reference salary used for claims made for amounts paid to two

employees (Employee C and Employee D) increased significantly after January 2021. For example, the amount claimed in December 2020 for Employee C was £280, but for January 2021 was £1,040. As a result, the aggregate monthly amounts claimed by the company after January 2021 also increased notwithstanding that claims were no longer being made in respect of payments to Employee A and Employee B.

24. The monthly amounts paid by way of salary to each of the employees in the tax year 2019/20 – the tax year prior to the introduction of the CJRS– are set out in Appendix 2. The amounts paid to each employee. The amounts paid to Employee A and Employee B are relatively fixed with minor variations, but the monthly amounts paid to other employees vary considerably.

25. There is no evidence that there was at any relevant time a contract between Lucky Eyes and any of the employees under which the employee was entitled to an “annual salary”. We have not been provided with any written contracts between Lucky Eyes and any of the employees; nor have we been provided with any other evidence of a binding legal obligation on Lucky Eyes to pay an annual salary to any of the employees.

26. On 23 November 2022, having made enquiries into the amounts claimed by Lucky Eyes, Mr Painter issued assessments to income tax under paragraph 9 Schedule 16 FA 2020 to Lucky Eyes in respect of amounts of coronavirus support payments to which he considered Lucky Eyes were not entitled. The assessments were in the amounts of £9,479.20 for the tax year 2020/21 and £18,184.90 for the tax year 2021/22.

27. Lucky Eyes requested a review of Mr Painter’s decision. Following a review, the reviewing officer concluded that the assessment of the tax year 2020/21 should be reduced to £8,714.80, but confirmed the assessment for the tax year 2021/22.

28. Lucky Eyes appealed to the tribunal. The assessments were stood over pending the appeal.

29. In June 2023, Mr Painter was contacted by the HMRC’s Solicitor’s Office. He was informed that the calculations on which the assessments were based were not correct. This was because he had assumed that Employee A, Employee B and Employee C were fixed rate employees when, in HMRC’s Solicitor’s Office’s view, they were not. (Employees who are not “fixed rate employees” (CJRS [7.6]) were referred to in argument as “variable rate employees”. We have adopted the same terminology.) In addition, there were errors in Mr Painter’s calculation of the reference salary of Employee D and Employee E.

30. Mr Painter recalculated the amounts of coronavirus support payments to which Lucky Eyes was not entitled as £8,284.27 for the tax year 2020/21 and £18,010.40 for the tax year 2021/22 taking into account the comments of HMRC’s Solicitor’s Office. In particular, these amounts were calculated on the assumption that all employees were variable rate employees for the purpose of the CJRS.

31. Appendix 3 to this decision notice shows an overall summary of the total amount claimed by Lucky Eyes for each month, HMRC’s revised calculation of the amount that the company was entitled to claim, and the resulting amounts overclaimed or underclaimed (on HMRC’s revised calculations). As can be seen from Appendix 3, there were two months (July and August 2020) in which the amount claimed was less than the amount that the company was entitled to claim.

32. HMRC now requests that the tribunal confirm the assessments, but in these reduced amounts.

ISSUES BEFORE THE TRIBUNAL

33. Lucky Eyes disputes the assessments. Ms Deveci relied on the following points.

(1) The computation of the amounts which the company was entitled to claim should have been undertaken by reference to the amounts to which each employee was entitled by way of salary for March 2020. If the figures were computed this way, the discrepancy was smaller.

(2) The policy objective of the CJRS was to support businesses through the pandemic. The monthly amounts paid to each of Employee C and Employee D had increased in January 2021 to reflect their increasing duties following the retirement of Employee A and Employee B. The level of support offered to Lucky Eyes under the CJRS was not materially increased in overall terms as a result of this change.

34. The other issue which arose in the course of the hearing was whether appropriate credit had been given in HMRC's computation for cases where Lucky Eyes had, in fact, claimed an amount which was less than the amount to which it was entitled. It was HMRC's case that credit could only be given within a single claim (i.e. within each monthly claim). No credit could be given between monthly claims (i.e. it was not possible to set an amount underclaimed in one month against an amount overclaimed in another). The effect was that no credit was given for the amounts underclaimed in July and August 2020.

35. We asked for submissions on this issue following the hearing. HMRC provided written submissions in support of their case. Lucky Eyes did not make any submissions.

DISCUSSION

36. We turn first to Ms Deveci's argument that the amounts which the Lucky Eyes was entitled to claim under the CJRS should have been calculated by reference to the amounts to which each employee was entitled by way of salary for March 2020.

37. The CJRS distinguishes between amounts of salary paid to "fixed rate employees" and payments made to other employees, whom we have referred to as "variable rate employees".

38. In very broad terms, the amounts that can be claimed under the CJRS for payments made to employees is determined by reference to a "reference salary". For fixed rate employees, the reference salary is the amount payable to the employee in the latest salary period ending on or before 19 March 2020 (CJRS [7.7]). For variable rate employees, the reference salary is the greater of (a) the average monthly amount paid to the employee for the tax year 2019/20 (or, if less, the period of employment) before the period of furlough began, and (b) the actual amount paid to the employee in the corresponding calendar period in the previous year (CJRS [7.2]).

39. HMRC's revised computations of the payments to which Lucky Eyes was entitled under the CJRS were based on an assumption that each of the employees was a variable rate employee. Ms Deveci's argument can only be correct if each of the employees is a fixed rate employee.

40. An employee can only be a fixed rate employee for the purposes of the CJRS if the person was entitled under their "contract" to be paid an annual salary (CJRS [7.6(b)]). For these purposes, "contract" means a legally enforceable agreement (CJRS [7.8]). The burden of proof is on Lucky Eyes on this issue. As we have described above, Lucky Eyes has not produced any evidence that there was a contract between Lucky Eyes and any of the employees at any relevant time under which any employee was entitled to an "annual salary".

41. On that basis, we have concluded that none of the employees was a "fixed rate employee" within the definition in CJRS [7.6]. The reference salary for each employee

therefore fell to be determined by reference to the rules for variable rate employees as set out in CJRS [7.2] (as set out in HMRC's revised calculations).

42. Ms Deveci's second argument is, in effect, that the claims made by Lucky Eyes were within the spirit of the CJRS and, in particular, the increased claims made by the company in relation to payments to Employee C and Employee D after January 2021 were justified because, in broad terms, the overall support obtained by the company did not increase materially.

43. We cannot accept this argument.

(1) The amounts that the company was entitled to claim under the CJRS were determined by reference to the reference salary paid to individual furloughed employees. For variable rate employees, the reference salary was set by CJRS [7.2]. CJRS [7.2] did not permit any increase in the reference salary to reflect increased salary payments made by the company after March 2020.

(2) The CJRS did not set an overall level of support that could then be allocated by the company to payments made to other employees if the salary payments agreed to be made to individual employees changed.

(3) The facts show that there was an increase in the overall monthly claims made by the company after January 2021.

44. The final issue that we need to consider is the set-off of amounts underclaimed in July and August 2020. HMRC say, by reference to HMRC guidance, that "when an employer has made an underclaim, they are able to offset any underclaims for employees against the overclaims for any other employees to arrive at the final, or "net" amount due to HMRC. However, this cannot result in an amount being due and it can only be done within the same claim period, not between different claim periods".

45. In their written submissions, HMRC made reference not only to the The Coronavirus Act 2020, Functions of Her Majesty's Revenue and Customs (Coronavirus Job Retention Scheme) Direction as issued on 15 April 2020, but also to the later directions made the Coronavirus Act 2020. HMRC noted that in the earlier directions made under The Coronavirus Act 2020, there was no provision to amend claims that had been made under the CJRS. In later directions, provisions were added that allowed for amendment within set time periods where there was a "reasonable excuse". It is not clear to us that these submissions entirely address the point. That having been said, we note that the CJRS claims have clearly been made on a monthly basis and that paragraph 8 Schedule 16 FA 2020 imposes charges on amounts overpaid under the CJRS as and when they are received without any provision for set off. On that basis – and in the absence of any arguments to the contrary – we have accepted HMRC's submission, although we have to say that the final result strikes us as prone to create unfairness.

DISPOSITION

46. For these reasons, we dismiss this appeal.

47. As invited by HMRC, we reduce the amounts assessed to:

- (1) £8,284.27 for the accounting period ended 31 March 2021; and
- (2) £18,010.40 for the accounting period ended 31 March 2022.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

48. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant

to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this decision notice.

**ASHLEY GREENBANK
TRIBUNAL JUDGE**

Release date: 26th SEPTEMBER 2024

APPENDIX 1

Claims made by Lucky Eyes by employee.

Employee A

Claim ID	Clam Period Start Date	Claim Period End Date	Total Amount Claimed
A71A-31NH	01/05/2020	31/05/2020	£480.00
A17A-32US	01/06/2020	30/06/2020	£480.00
A17B-41DH	01/07/2020	31/07/2020	£320.00
A07B-87MK	01/08/2020	31/08/2020	£320.00
A75B-05RM	01/09/2020	30/09/2020	£420.00
A65B-05XD	01/10/2020	31/10/2020	£360.00
A97C-41BS	01/11/2020	30/11/2020	£480.00

Employee B

Claim ID	Clam Period Start Date	Claim Period End Date	Total Amount Claimed
A71A-31NH	01/05/2020	31/05/2020	£480.00
A17A-32US	01/06/2020	30/06/2020	£480.00
A17B-41DH	01/07/2020	31/07/2020	£320.00
A07B-87MK	01/08/2020	31/08/2020	£320.00
A75B-05RM	01/09/2020	30/09/2020	£420.00
A65B-05XD	01/10/2020	31/10/2020	£360.00
A97C-41BS	01/11/2020	30/11/2020	£720.00

Employee C

Claim ID	Clam Period Start Date	Claim Period End Date	Total Amount Claimed
A71A-31NH	01/05/2020	31/05/2020	£240.00
A17A-32US	01/06/2020	30/06/2020	£240.00
A17B-41DH	01/07/2020	31/07/2020	£240.00
A07B-87MK	01/08/2020	31/08/2020	£240.00
A44C-07HM	01/12/2020	30/12/2020	£280.00
A68C-39PW	01/01/2021	31/02/2021	£1,040.00
A02C-90XT	01/02/2021	28/02/2021	£2,188.00
A04D-58DT	01/03/2021	31/03/2021	£2,188.00
A21D-93NE	01/04/2021	30/04/2021	£2,188.00
A47D-04SR	01/05/2021	31/05/2021	£2,188.00
A49D-25XM	01/06/2021	30/06/2021	£2,000.00
A90E-94BK	01/07/2021	31/07/2021	£1,750.00
A66E-04EX	01/08/2021	31/08/2021	£1,500.00
A15E-51KH	01/09/2021	30/09/2021	£1,500.00

Employee D

Claim ID	Clam Period Start Date	Claim Period End Date	Total Amount Claimed
A71A-31NH	01/05/2020	31/05/2020	£240.00
A17A-32US	01/06/2020	30/06/2020	£240.00
A17B-41DH	01/07/2020	31/07/2020	£240.00
A07B-87MK	01/08/2020	31/08/2020	£240.00
A75B-05RM	01/09/2020	30/09/2020	£280.00
A65B-05XD	01/10/2020	31/10/2020	£240.00
A97C-41BS	01/11/2020	30/11/2020	£560.00
A44C-07HM	01/12/2020	30/12/2020	£480.00
A68C-39PW	01/01/2021	31/02/2021	£1,120.00
A02C-90XT	01/02/2021	28/02/2021	£1,120.00
A04D-58DT	01/03/2021	31/03/2021	£1,120.00
A21D-93NE	01/04/2021	30/04/2021	£1,120.00
A47D-04SR	01/05/2021	31/05/2021	£1,120.00
A49D-25XM	01/06/2021	30/06/2021	£1,840.00
A90E-94BK	01/07/2021	31/07/2021	£1,610.00
A66E-04EX	01/08/2021	31/08/2021	£1,380.00
A15E-51KH	01/09/2021	30/09/2021	£1,380.00

Employee E

Claim ID	Clam Period Start Date	Claim Period End Date	Total Amount Claimed
A68C-39PW	01/01/2021	31/02/2021	£640.00
A02C-90XT	01/02/2021	28/02/2021	£632.00
A04D-58DT	01/03/2021	31/03/2021	£632.00
A21D-93NE	01/04/2021	30/04/2021	£632.00
A47D-04SR	01/05/2021	31/05/2021	£632.00
A49D-25XM	01/06/2021	30/06/2021	£560.00
A90E-94BK	01/07/2021	31/07/2021	£490.00
A66E-04EX	01/08/2021	31/08/2021	£420.00
A15E-51KH	01/09/2021	30/09/2021	£420.00

APPENDIX 2
Taxable pay for 2019/20 tax year

Employee A

Pay Date	Taxable Pay
April 2019	700.00
May 2019	700.00
June 2019	700.00
July 2019	700.00
August 2019	700.00
September 2019	700.00
October 2019	700.00
November 2019	800.00
December 2019	700.00
January 2020	700.00
February 2020	400.00
March 2020	500.00

Employee B

Pay Date	Taxable Pay
April 2019	600.00
May 2019	600.00
June 2019	600.00
July 2019	600.00
August 2019	600.00
September 2019	600.00
October 2019	600.00
November 2019	700.00
December 2019	600.00
January 2020	600.00
February 2020	1,000.00
March 2020	1,000.00

Employee C

Pay Date	Taxable Pay
April 2019	300.00
May 2019	300.00
June 2019	300.00
July 2019	300.00
August 2019	300.00
September 2019	300.00
October 2019	300.00
November 2019	400.00
December 2019	300.00
January 2020	300.00
March 2020	300.00

Employee D

Pay Date	Taxable Pay
November 2019	400.00
December 2019	100.00
January 2020	100.00
February 2020	300.00
March 2020	300.00

Employee E

Pay Date	Taxable Pay
April 2019	200.00
May 2019	1,000.00
June 2019	1,000.00
July 2019	500.00
August 2019	500.00
September 2019	500.00
October 2019	500.00
February 2020	1,000.00
March 2020	1,000.00
April 2020	400.00

APPENDIX 3
Summary of claims

Claim ID	Claim Period Start Date	Claim Period End Date	Total Amount Claimed	HMRC Calculations	Overclaim/ Underclaim
A71A-31NH	01/05/2020	31/05/2020	£1,440.00	£1,431.90	£8.10
A17A-32US	01/06/2020	03/06/2020	£1,440.00	£1,411.52	£28.48
A17B-41DH	01/07/2020	31/07/2020	£1,120.00	£1,431.90	-£311.90
A07B-87MK	01/08/2020	31/08/2020	£1,120.00	£1,431.90	-£311.90
A75B-05RM	01/09/2020	30/09/2020	£1,120.00	£1,025.08	£94.92
A65B-05XD	01/10/2020	31/10/2020	£960.00	£893.00	£66.07
A97C-41BS	01/11/2020	30/11/2020	£1,760.00	£1,520.00	£240.00
A44C-07HM	01/12/2020	30/12/2020	£760.00	£321.59	£438.41
A68C-39PW	01/01/2021	31/01/2021	£2,800.00	£742.94	£2,057.00
A02C-90XT	01/02/2021	28/02/2021	£3,940.00	£1,248.77	£2,691.23
A04D-58DT	01/03/2021	31/03/2021	£3,940.00	£1,280.00	£2,660.00
A21D-93NE	01/04/2021	30/04/2021	£3,940.00	£762.72	£3,213.28
A47D-04SR	01/05/2021	31/05/2021	£3,940.00	£1,121.59	£2,818.41
A49D-25XM	01/06/2021	30/06/2021	£4,400.00	£1,118.96	£3,281.04
A90E-94BK	01/07/2021	31/07/2021	£3,850.00	£650.08	£3,199.92
A66E-04EX	01/08/2021	31/08/2021	£3,300.00	£557.21	£2,742.79
A15E-51KH	01/09/2021	30/09/2021	£3,300.00	£545.04	£2,754.96
Totals					£26,294.67*

* Not taking into account the underclaims in July 2020 and August 2020