

Message

From: Leunig, Tim - HMT [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=2F970ACA0EF44F558376F609F08873D1-LEUNIG, TIM]
Sent: 15/04/2020 22:54:10
To: [REDACTED] HMT; [REDACTED] @hmtreasury.gov.uk; [REDACTED] (CS&TD Business, Assets & International) @hmrc.gov.uk; Helen Page [helen.page@hmrc.gov.uk]; SelfEmployedSchemeWorkingLevel [selfemployedschemeworkinglevel@hmtreasury.gov.uk]; [REDACTED] (CS&TD Business, Assets & International) @hmrc.gov.uk; [REDACTED] (CS&TD TAD); [REDACTED] @hmrc.gov.uk; SelfEmployedScheme [selfemployedscheme@hmtreasury.gov.uk]; Kantor, Suzy - HMT [suzy.kantor@hmtreasury.gov.uk]; Whyte, Lindsey - HMT [lindsey.whyte@hmtreasury.gov.uk]; [REDACTED] HMT; [REDACTED] @hmtreasury.gov.uk; [REDACTED] (CS&TD Business, Assets & International) @hmrc.gov.uk; [REDACTED] - HMT; [REDACTED] @hmtreasury.gov.uk; [REDACTED] HMT; [REDACTED] @hmtreasury.gov.uk; DL-SEISSPolicyHMRC@internal.hmrc.gov.uk; Hacon, Max (CCG HMRC Compliance Plan) [max.hacon@hmrc.gov.uk]; Paul Riley [paul.riley@hmrc.gov.uk]; [REDACTED] (CS&TD Business, Assets & International) @hmrc.gov.uk; zzHMRC [REDACTED] @hmrc.gsi.gov.uk; Dickinson, Helen - HMT [helen.dickinson@hmtreasury.gov.uk]; [REDACTED] HMT; [REDACTED] @hmtreasury.gov.uk
Subject: RE: [FOR COMMENT] SEISS - CX advice on labour conditionality OFFICIAL SENSITIVE

No comments on reservists, residency, non-doms.

We have to allow NHS volunteer payments

Can't we be a bit clearer on adversely affected? I mean, a reduction in £1, or a rise in costs of £1 is adversely affected, and they will be given a mint.

Why can't we say

- "I declare my reasonable expectation that my trading profit will fall by at least one third over the three months from April 1"
- "This is true even after I include additional income from employment or different forms of self-employed that I have been able to secure".

Tim Leunig | Economic Adviser to the Chancellor

Her Majesty's Treasury | 1 Horse Guards Road, London, SW1A 2HO



HM Treasury

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If I email you late at night, please don't feel obliged to reply immediately unless it is urgent.

From: [See recipients listed above]

Sent: 15 April 2020 19:21

To: [See recipients listed above]

[See recipients listed above]

[See recipients listed above]

Subject: [FOR COMMENT] SEISS - CX advice on labour conditionality OFFICIAL SENSITIVE

All

With thanks to HMRC colleagues, and Bob in particular, please find attached a draft submission for CX with a number of decision points on issues of 'labour conditionality' as well as a few additional decisions that are required to ensure delivery can proceed on time.

There are a number of sections within this advice, which means it is fairly lengthy. I think it would be beneficial to undertake a prioritisation exercise on the issues and decisions that are critical for delivery progress and either restructuring the advice to lead on the most pressing issues and/or removing some of the lower priority sections.

This advice will be going up to CX tomorrow so would **welcome comments by midday tomorrow please.**

Many thanks

NR

| Head of Analytical Projects Unit | Economics Group | Current project: Personal Tax

T: I&S | BB: I&S

From: NR - HMT NR @hmtreasury.gov.uk>

Sent: 15 April 2020 09:45

To: Page, Helen (CS&TD TAD TAD) <helen.page@hmrc.gov.uk>; SelfEmployedSchemeWorkingLevel <SelfEmployedSchemeWorkingLevel@hmtreasury.gov.uk>

Cc: NR (CS&TD Business, Assets & International) NR @hmrc.gov.uk> NR (CS&TD TAD) NR @hmrc.gov.uk>; SelfEmployedScheme <SelfEmployedScheme@hmtreasury.gov.uk>; Kantor, Suzy - HMT <Suzy.Kantor@hmtreasury.gov.uk>; Whyte, Lindsey - HMT <Lindsey.Whyte@hmtreasury.gov.uk>;

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Subject: RE: [FOR COMMENT] SEISS - CX advice on labour conditionality OFFICIAL SENSITIVE [OFFICIAL-SENSITIVE]

Thanks Helen - I have added the point on £50k to the skeleton and will pick up your other comments through the drafting.

All

On timelines, I have adjusted the plan here to reflect the need to get this to CX office tomorrow (note: box is midday) which necessarily compresses things. However, I still think getting a readout back by Friday is ambitious, so it would be good to fully test how much of a negative impact getting a readout on Monday might have on delivery. If this is terminal, it would be good if the reasons for this can be passed on as I can include in the intro section while asking for an expedited readout.

I have provided an updated timeline below. With apologies, noting that this now only provides one main chance to provide comments. This places more of a premium in providing as final as possible text on each section in the version to be sent around tonight. NR happy to discuss if this might create an issue for you/colleagues sending over text on the sections marked for HMRC.

Updated timeline:

- Wednesday 15th: first full draft to both working level and seniors by COP – aiming for 4pm.
- Thursday 16th: Update and finalise by 11am, senior sign-off and send to CX @12.

Happy to discuss.

NR

Head of Analytical Projects Unit | Economics Group | Current project: Personal Tax

T: I&S BB: I&S

From: [See recipients listed above]

Sent: 14 April 2020 19:20

To: [See recipients listed above]

[See recipients listed above]

Cc: [See recipients listed above]

[See recipients listed above]

Subject: RE: [FOR COMMENT] SEISS - CX advice on labour conditionality OFFICIAL SENSITIVE [OFFICIAL-SENSITIVE]

Thanks NR for this and the discussion earlier. A few points from me:

- I raised this on the SEISS project checkpoint today and Delivery colleagues were clear that we need to have the policy nailed down this week in order to progress design and delivery as planned. This includes the conditionality points as well as the eligibility details. So could we bring the sub forward and ask for a reply by the beginning of next week please? (So it's delivery rather than legislation that's driving this.)
- Another point I forgot to raise on the call is about whether it's less than £50k or no more than £50k – see attached. Suzy thought this needed to go to ministers or possibly spads.
- The HMRC preference is for "business adversely affected by" rather than "trading profits fallen" as we think that will be easier for customers, who might worry they don't know their profits yet or might think they'd need professional advice on profits.
- I think your 12-18 come down to the same point – what the policy is around intention to carry on trading. And unlike the 'adversely affected by' we think this is impossible to police, not just difficult. (And for the avoidance of doubt we can't have a 50% rule for 20-21.)
- The loan charge one will be for me and Mash to pick up. The narrow point Suzy thought should go to ministers was that if an LC customer has no SE in 2017-18 they will be ineligible. We won't look back to 2016-17 even if they were trading in that year. This follows the main scheme treatment where self employment in 2018-19 is essential – we won't look back any further even if there was previous self employment. The rationale is that we are looking to help those still trading, not those who have stopped trading or had a different trade in an earlier period.

Helen

COVID-19 role: Policy DD for **SEISS** (Self Employed Income Support Scheme) and **ITSA deferral**

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From: NR - HMT [mailto:NR@hmtreasury.gov.uk]
Sent: 14 April 2020 17:05
To: SelfEmployedSchemeWorkingLevel <SelfEmployedSchemeWorkingLevel@hmtreasury.gov.uk>
Cc: Page, Helen (CS&TD TAD TAD) <helen.page@hmrc.gov.uk>; NR (CS&TD Business, Assets & International) NR@hmrc.gov.uk; NR CS&TD TAD) NR@hmrc.gov.uk; SelfEmployedScheme <SelfEmployedScheme@hmtreasury.gov.uk>; Kantor, Suzy - HMT <Suzy.Kantor@hmtreasury.gov.uk>; Whyte, Lindsey - HMT <Lindsey.Whyte@hmtreasury.gov.uk>; Russell, Beth - HMT <Beth.Russell@hmtreasury.gov.uk>; NR HMT NR@hmtreasury.gov.uk; NR (CS&TD Business, Assets & International) NR@hmrc.gov.uk; NR - HMT NR@hmtreasury.gov.uk; NR HMT NR@hmtreasury.gov.uk; NR HMT NR@hmtreasury.gov.uk
Subject: [FOR COMMENT] SEISS - CX advice on labour conditionality OFFICIAL SENSITIVE

All

Matt mentioned the advice for CX on the 'labour conditionality' issues with the SEISS, that I am holding the pen on, in the daily call earlier. I have spoken to Helen P and team in HMRC to also include any further outstanding issues from the issues log we might want to include in this advice.

I have attached a skeleton with the intended outlined at a high level to this email (sorry, I am struggling with the collab hub) including highlighting the sections I think it would be good for HMRC colleagues to provide text for. **I would welcome thoughts on the content/structure at this stage.** The main question I have about content is whether this advice is the right place for the loan charge section?

In terms of suggested timeline for this advice, HMRC colleagues are checking if any decisions on these issues are needed for the FB legislation which would mean the below timeline might need to be compressed slightly, however the current plan is:

- Tuesday 14th (today): Circulate skeleton
- Wednesday 15th: Comments on structure and produce first full draft
- Thursday 16th: Update based on comments, produce final draft and send to seniors
- Friday 17th: Final update, sign-off and send to CXO.

Please let me know if any of the above will create an issue. Please do forward to anyone I have missed from copy.

Many thanks

NR
| Head of Analytical Projects Unit | Economics Group | Current project: Personal Tax
T: I&S | BB: I&S

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