HM Revenue and Customs [date]

Pay As You Earn and Self Assessment,

BX9 1AS

Dear Sir/Madam,

**RE: [Name]**

**UTR: [xxxxxx] /NI:[xxxxx]**

**APPEAL AGAINST A TAX DECISION/ELIGIBILITY FOR THE SELF-EMPLOYED INCOME SUPPORT SCHEME (SEISS)**

I am writing to HMRC to appeal against the decision that I am ineligible for the SEISS scheme due to my PAYE income.

I am one of many freelance/self-employed journalists who has worked for various clients over the last three years. As has been common in the media industry for the last 30 years – and challenged by my trade union the NUJ - those client companies insist (often under direction of HMRC) that self-employed individuals are paid via PAYE and are subject to deductions of tax and NICs at an ‘employee’ rate.

I and thousands of other self-employed journalists have no choice in how I am engaged and certainly no choice over how I am paid and what tax and NICs deductions are made. However, in the eyes of the company/client and for the purposes of employment legislation and protections, I am self-employed. I have no contract of employment or protections or entitlements to sick pay or maternity leave or other basic rights. Nor am I able to make claim for expenses such as travel that I would if I were paid on a gross basis.

Now, this unfair system and my PAYE income makes me ineligible for the UK government’s Self-Employed Income Support Scheme because HMRC considers this income ‘employee’ income.

I ask HMRC to review the decision in my case that the PAYE income and tax that has been paid is not ‘employee’ income because at no time have I been an employee or anything other than genuinely self-employed, and that it be counted towards the SEISS and that I be eligible for the SEISS.

Myself and thousands of other self-employed individuals have paid their tax and NICs in the same way that colleagues with contracts of employment have but are now being further penalised and have no government support and treated as if we don’t exist.

There is absolutely no logic why a government would continue to support sections of the working population but not others. I have seen all or most of my work disappear for the foreseeable future. I want to know whether I will have a future career and need the government to provide support until I can get back to work.

I forward to hearing from you as a matter of urgency.

Yours faithfully,