

From: Member of the public

To the members of the scrutiny panel

I write following Ben Shenton's petition to write off the 2019 tax year for those who are currently paying on a prior year basis.

I am someone who opted to catch up from prior year to current year back in 2014. I chose to do so following an incident in 2013 where, due to being on a course, I realised that by mid 2013 less than an quarter of my 2012 liability would have been paid - being on a course meant a dip in my earnings to basic salary which was otherwise supplemented by overtime and on call payments. As a consequence, my ITIS for the remainder of 2013 had to be increased to some 32%.

Wanting to avoid this situation in future, I decided, once the 2012 liability was paid, to catch up to current year basis and spoke to the income tax department about this. I have to say, back then, the attitude was fairly obstructive from income tax. Nonetheless, I managed to persuade them that it was best to allow me to catch up. Throughout 2014 I paid a rate of 29% and was able to catch up by the end of the 2014. As a single person with a mortgage, this impacted my spending ability for some 18 months but was manageable. Since then, I ensure that my ITIS rate is always set to 21%. This being the rate of income tax plus LTC should my earnings peak above the marginal threshold due to overtime payments and ensuring that I never underpay my tax liability. This has never happened, and I am refunded the amount I consequently overpay annually.

What I would like to ask of scrutiny, and Mr Shenton, is if successful in writing off the 2019 tax year for current prior year tax payers, will those who opted to catch up prior to now be disadvantaged financially in terms of not having had a tax year written off? Or would we be refunded the 2019 liability we have already paid?

Please do not hesitate to contact me should you wish to discuss my circumstances further.

Kind regards