

REPORT on a MEETING between the
SCOTTISH POTATO TRADE ASSOCIATION
and Messrs. Arthur Young McClelland
Moores & Co., held at 25 South
Methven Street, PERTH at 3 p.m. on
MONDAY, 28th JANUARY, 1985.

PRESENT: S.P.T.A. - Messrs. R. Doig, K. McKenzie and G. Smillie, with
R.D. Hunter (Secretary) and D. Blackmore (Assistant) in
attendance.

Messrs. Arthur Young McClelland Moores & Co. - Mr. Alex. McDougall.

DISCUSSION: Mr. Hunter explained the historical background which had led to
today's meeting to discuss Members' problems in connection with Income
Tax Pay-as-you-Earn (PAYE) and National Health Insurance Contributions
(NHIC) on payments made to casual harvest workers. In reply, Mr.
McDougall confirmed he had wide experience of problems of this nature
and his view that standardisation of various concessions in both
fields would be an enormous improvement. However, he recognised that
providing Association Members with general information on the subject
was a first priority. In the event that unwritten undertakings
between the Inland Revenue and the National Farmers' Union of Scotland
were not being extended to SPTA Members, a direct approach to the
Inland Revenue's Centre 1 should be the first remedy.

During the following discussions Mr. Smillie pressed for a clear-
cut definition of a casual worker, which definition should apply for
both PAYE and NHIC purposes, Mr. McDougall felt the issue of general
information to Members should not be delayed and in reply, felt that
undertaking a test case would prove counter-productive. It was
agreed that proper operation of current instructions could not be
achieved without employee co-operation: that without that co-operation,
all employers should stick to the proper practices, but the
possibility of this happening was extremely remote.

In conclusion it was arranged that Mr. McDougall would prepare
and submit guidance notes, from which (and NFUS notes) the
Secretariat would draft a circular letter to all Association Members.
In turn, this draft letter would be vetted by Mr. McDougall and NFUS
before being despatched to Members.

The meeting was thereupon concluded.