

Section 660: arctic systems lose appeal

The [Professional Contractors Group](#) (PCG) has learnt today that Geoff and Diana Jones of Arctic Systems have lost their landmark Section 660A appeal, which was heard by Mr Justice Park at the High Court last month and supported by [PCG](#).

[PCG](#) chairman Simon Juden said, "This is a bitter blow, not just to Geoff and Diana Jones, who've had to endure years of uncertainty, but also to the hundreds of thousands of small family businesses who've shared the risk and the hard work of running a business, expecting to share in the rewards. Now many of them will frankly be wondering whether it's worth it.

"We will carefully consider Mr Justice Park's ruling before deciding on our next course of action. Meanwhile, [PCG](#) will continue to campaign for clarity, consistency and common sense in regulation and legislation. We would like to thank all of those who generously supported this case - James Kessler QC, [PCG](#) members, Berg Kaprow Lewis, the [Federation of Small Businesses](#), [JSA](#) and members of the public.

"As the not-for-profit trade association representing the freelance community in the UK," Dr Juden continued, "PCG will seek to furnish its members with clear guidance about their likely risk following this judgment, and what actions they should take."

“ This is a bitter blow... ”

Simon Juden - PCG

Geoff Jones said, "Diana and I are extremely disappointed with the outcome of this second hearing, not just for us, but also for all the other family businesses that contribute so much to the economy and could be affected by this unfair legislation. The ongoing case has been very stressful, and we're very glad that we had financial and moral support from PCG and its members. I'm sure that many people just give up when faced with an Inland Revenue demand, however unfair or incorrect it may be. I sincerely hope that this particular piece of legislation will continue to be challenged, in the interests of fairness for family businesses."

The case was presented on the Joneses' behalf by Malcolm Gammie QC, an eminent tax expert, assisted by Dave Smith of [Accountax Consulting](#), who is a Fellow of the Chartered Institute of Taxation. Mr Smith said, "This judgment is not good news for thousands of small family businesses who have acted in accordance with recommendations from their accountants or business advisers. We will be working with PCG to provide guidance for those who are concerned about how they might be affected by this ruling."

“ This judgment is not good news for thousands of small family businesses... ”

David Smith - Accountax Consulting

Futher Information

[What is Section 660A?](#)

[Section 660 Calculator](#) : How much could Section 660 cost you?

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