



EMPLOYMENT TRIBUNALS

Claimant: Mrs E Solomon-Hill

Respondent: Jason Nicholson Solicitors

JUDGMENT

The claimant's application dated 14 July 2019 for reconsideration of the Judgment sent to the parties on 9 July 2019 is refused.

REASONS

There is no reasonable prospect of the original decision being varied or revoked. The Tribunal's powers are limited to those conferred upon it by statute. The remedy available in respect of a failure to provide itemised pay statements does not include any ability on the Tribunal's part to order the creation of such documents. The Tribunal has no jurisdiction in respect of the issuing of P45s and/or P60s. The Tribunal has made a declaration that the Respondent has failed to provide itemised pay statements. It further assessed (as best it could) the amount of unnotified deductions in respect of tax as the monthly sum of £112. Only HMRC can assess that with absolute accuracy. It appears that the Respondent has not registered with HMRC as an employer for the purpose of PAYE, has never generated itemised pay statements nor accounted to HMRC for any sums in respect of tax or National Insurance Contributions. The regularisation of the Claimant's tax and National Insurance record is a matter which falls to HMRC and not this Employment Tribunal.

Employment Judge Maidment

Date: 19 July 2019