



**Reading**  
Borough Council  
Working better with you

Peter Sloman  
CHIEF EXECUTIVE

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To: Councillor Woodward (Chair)  
Councillors Maskell and Rowland

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24 October 2018

Your contact is: Amy Bryan - Committee Services

**NOTICE OF MEETING - LICENSING APPLICATIONS SUB-COMMITTEE 2 - 1 NOVEMBER 2018**

Further to the agenda for the above meeting, please find attached additional information for Item 2, submitted by the Premises Licence Holder.

*CIVIC OFFICES EMERGENCY EVACUATION: If an alarm sounds, leave by the nearest fire exit quickly and calmly and assemble on the corner of Bridge Street and Fobney Street. You will be advised when it is safe to re-enter the building.*

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REF NO: LP8000154

## HOME OFFICE IMMIGRATION ENFORCEMENT

Applicant

- and -

JAMSHED MIAH

Respondent

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### WITNESS STATEMENT OF JAMSHED MIAH

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I, Jamshed Miah of [REDACTED] Elm Road, Earley, Reading, Berkshire RG6 9TB will say as follows:

1. The facts and matters set out in this statement are within my own knowledge unless otherwise stated and I believe them to be true. Facts and matters derived from other sources are true to the best of my knowledge and belief.
2. I am the premises licence holder and DPS of Miah's (Reading) Limited t/a Miah's Garden of Gulab (the "restaurant"). I have held this premises licence in the excess of 30 years and make this witness statement in response to the review application submitted by Home Office Immigration Enforcement under the Licencing Act 2003.
3. On 13 May 2018, an enforcement visit was conducted at the restaurant during dinner service by Home Office Immigration Enforcement. I was in Southampton that day and my mobile phone was switched off because I was visiting my mother-in-law who was in hospital during that time.
4. In my absence Shahajanur Rahman was the supervisor on the evening of the immigration enforcement visit. It is his account that as he was unable to get hold of me on the day he became nervous due to being on his own and

therefore he was reluctant to produced the employment documents and answer the questions properly.

5. I respectfully deny these allegations by Home Office Immigration Enforcement.
6. I would like to state that the Immigration Enforcement on 31<sup>st</sup> October 2006 visited Miah's Garden of Gulab and there were no illegal immigrants found.
7. I comment on the following individuals arrested on-site:

i.

He was brought to the restaurant by [REDACTED] who is our normal delivery driver as a replacement because he away for a few days. [REDACTED] was taken on as a Delivery Driver and he had only worked 2 days prior to the day of the visit. He was asked [REDACTED] to provide us with the appropriate papers in which he positively replied that he would provide these and it was agreed that then he would be paid minimum wage per hour. It was discussed the amount he would be paid if he is taken on as an employee. He informed us that he was confused and frightened, which is why he couldn't remember what he said to the Immigration officers.

ii.

He is my cousin and lives above the restaurant. He is an intelligent young man. [REDACTED] was involved in a political party in Bangladesh which became very hostile and led to him fleeing from the country as his life was in danger. [REDACTED]'s parents pleaded that I look after their son. From time to time, [REDACTED] is welcome to come down to the restaurant and help himself to meals. [REDACTED] is not an employee of the restaurant and would occasionally help around in the restaurant from the goodness of heart. I can confirm he does not work for me but just comes in the restaurant to socialise because he lives upstairs.

iii.

[REDACTED] is my cousin who lives between London, Coventry and Reading most of the time. He has told me that the interpreter on the phone was

persuading and leading him to say things that would suit the purpose. As he is my cousin, I am expected by the family to give him money and look after him by giving him a place to stay and food whenever he likes. Whenever he is in Reading, he lives above the restaurant and he is allowed to come down to the restaurant to eat and socialise. He does not work for me.

In 2017, [REDACTED] was involved in a tragic accident requiring surgery. He was unable to walk for many months and was bed bound most of the time. [REDACTED] is welcome to help himself to meals at the restaurant and would occasionally socialise with the employees downstairs at the restaurant.

iv. [REDACTED]

He is our Chef [REDACTED]'s connection. Our chef who was going on holiday for two weeks, had a friend of a friend who was not working, but was known to have a work permit and had experience within the industry. Therefore, our chef had gone on his holiday as he provided a replacement and we were under the assumption that he had a work permit, which we had asked to see. He told us that he had left it at home which was in London and he would bring it to us when he goes to London and comes back for the following weekend. It was agreed that he would be paid minimum wage, £7.83 per hour.

v. [REDACTED]

He was visiting me from London. He called me regarding a family matter and I had told him to come to the restaurant, unfortunately I was busy so I couldn't make it to see him on this occasion, therefore I had asked him to come back a couple weeks later. He said he could come on Sunday 13<sup>th</sup> May 2018. On the Sunday, I had to go and visit my Mother-in-Law who was unwell in hospital in Southampton, so I told him I would be late to come back, therefore he would have to wait for me. The immigration enforcement officers came to the restaurant as he was waiting for me and believed he was working. I can confirm that he does not work for me.

8. As stated above all enquiries were made when hiring new staff and the same process was applied with the other workers when they contacted the restaurant the first time. We only hire staff after an initial trial period and we do enquire everyone for legal documentation when they contact us.



9. It is unfair for the Home Office to have our license reviewed as we have been running this business for over 30 years and we have never had a complaint because we make sure we do everything properly and to the proper standard. It is unfortunate I wasn't present at the time of their visits because if I was present at the restaurant I would have told them all of this at the time.

**Statement of Truth**

I believe that the facts stated in this Witness Statement are true.

Signed:

A handwritten signature in dark ink, consisting of a stylized, cursive letter 'P' followed by a long horizontal stroke that extends to the right.

Dated: 18/10/18

# MIAH'S (READING) LTD 2017-18

## RTI Full Payment Submission (FPS)

Jan-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	60.20	69.60	1,130.20	80.04
	780.00		12.00	768.00	13.80
	640.00			640.00	
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
<b>Total</b>	<b>5,800.00</b>	<b>60.20</b>	<b>129.60</b>	<b>5,610.20</b>	<b>149.04</b>

### Starters:

started on 01-Jan-2018

### Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>5,610.20</b>
<b>TAX:</b>	
PAYE Tax	60.20
<b>Total Tax Due</b>	<b>60.20</b>
<b>NIC:</b>	
Employee NIC	129.60
Employer NIC	149.04
NIC Employment Allowance	-149.04
<b>Total NIC Due</b>	<b>129.60</b>
<b>Total Tax &amp; NIC Due</b>	<b>189.80</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Jan-2018	189.80
<b>Payment for Jan-2018</b>	<b>189.80</b>
Balance carried forward to Feb-2018	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>5,800.00</b>

\*\* EPS item

**\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.**

*Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.*

# MIAH'S (READING) LTD 2017-18

RTI Full Payment Submission (FPS)

Feb-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	60.20	69.60	1,130.20	80.04
	780.00		12.00	768.00	13.80
	640.00			640.00	
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
<b>Total</b>	<b>5,800.00</b>	<b>60.20</b>	<b>129.60</b>	<b>5,610.20</b>	<b>149.04</b>

## Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>5,610.20</b>
<b>TAX:</b>	
PAYE Tax	60.20
<b>Total Tax Due</b>	<b>60.20</b>
<b>NIC:</b>	
Employee NIC	129.60
Employer NIC	149.04
NIC Employment Allowance	-149.04
<b>Total NIC Due</b>	<b>129.60</b>
<b>Total Tax &amp; NIC Due</b>	<b>189.80</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Feb-2018	189.80
<b>Payment for Feb-2018</b>	<b>189.80</b>
Balance carried forward to Mar-2018	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>5,800.00</b>

\*\* EPS item

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# MIAH'S (READING) LTD 2017-18

RTI Full Payment Submission (FPS)

Mar-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	60.00	69.60	1,130.40	80.04
	780.00		12.00	768.00	13.80
	640.00			640.00	
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
	780.00		12.00	768.00	13.80
<b>Total</b>	<b>5,800.00</b>	<b>60.00</b>	<b>129.60</b>	<b>5,610.40</b>	<b>149.04</b>

## Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>5,610.40</b>
<b>TAX:</b>	
PAYE Tax	60.00
<b>Total Tax Due</b>	<b>60.00</b>
<b>NIC:</b>	
Employee NIC	129.60
Employer NIC	149.04
NIC Employment Allowance	-149.04 ** EPS item
<b>Total NIC Due</b>	<b>129.60</b>
<b>Total Tax &amp; NIC Due</b>	<b>189.60</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Mar-2018	189.60
<b>Payment for Mar-2018</b>	<b>189.60</b>
Amount due at year end	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>5,800.00</b>

\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.

Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.

# MIAH'S (READING) LTD 2018-19

## RTI Full Payment Submission (FPS)

Apr-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	54.20	66.96	1,138.84	77.00
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	767.52		7.86	759.66	9.04
	814.32		13.48	800.84	15.50
	640.00			640.00	
	814.32		13.48	800.84	15.50
<b>Total</b>	<b>7,553.44</b>	<b>54.20</b>	<b>155.70</b>	<b>7,343.54</b>	<b>179.04</b>

### Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>7,343.54</b>
<b>TAX:</b>	
PAYE Tax	54.20
<b>Total Tax Due</b>	<b>54.20</b>
<b>NIC:</b>	
Employee NIC	155.70
Employer NIC	179.04
NIC Employment Allowance	-179.04
<b>Total NIC Due</b>	<b>155.70</b>
<b>Total Tax &amp; NIC Due</b>	<b>209.90</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Apr-2018	209.90
<b>Payment for Apr-2018</b>	<b>209.90</b>
Balance carried forward to May-2018	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>7,553.44</b>

\*\* EPS item

\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.

Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.

# MIAH'S (READING) LTD 2018-19

## RTI Full Payment Submission (FPS)

May-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	54.40	66.96	1,138.64	77.00
in	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	767.52		7.86	759.66	9.04
	814.32		13.48	800.84	15.50
	306.80			306.80	
	804.00		12.24	791.76	
	640.00			640.00	
	814.32		13.48	800.84	15.50
	210.00			210.00	
<b>Total</b>	<b>8,874.24</b>	<b>54.40</b>	<b>167.94</b>	<b>8,651.90</b>	<b>179.04</b>

### Starters:

	started on 01-Apr-2018
	started on 01-Apr-2018
	started on 01-May-2018
	started on 01-May-2018
	started on 01-May-2018

### Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>8,651.90</b>
<b>TAX:</b>	
PAYE Tax	54.40
<b>Total Tax Due</b>	<b>54.40</b>
<b>NIC:</b>	
Employee NIC	167.94
Employer NIC	179.04
NIC Employment Allowance	-179.04
<b>Total NIC Due</b>	<b>167.94</b>
<b>Total Tax &amp; NIC Due</b>	<b>222.34</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for May-2018	222.34
<b>Payment for May-2018</b>	<b>222.34</b>
Balance carried forward to Jun-2018	0.00
<b>OTHER PAYMENTS:</b>	

\*\* EPS item

<b>TOTAL NET OUTLAY</b>	<b>8,874.24</b>
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*\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the begining of the year.*

*Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.*

# MIAH'S (READING) LTD 2018-19

## RTI Full Payment Submission (FPS)

Jun-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	54.40	66.96	1,138.64	77.00
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	767.52		7.86	759.66	9.04
	814.32		13.48	800.84	15.50
	306.80			306.80	
	640.00			640.00	
	814.32		13.48	800.84	15.50
	210.00			210.00	
<b>Total</b>	<b>8,070.24</b>	<b>54.40</b>	<b>155.70</b>	<b>7,860.14</b>	<b>179.04</b>

### Leavers:

left on 31-May-2018

### Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>7,860.14</b>
<b>TAX:</b>	
PAYE Tax	54.40
<b>Total Tax Due</b>	<b>54.40</b>
<b>NIC:</b>	
Employee NIC	155.70
Employer NIC	179.04
NIC Employment Allowance	-179.04
<b>Total NIC Due</b>	<b>155.70</b>
<b>Total Tax &amp; NIC Due</b>	<b>210.10</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Jun-2018	210.10
<b>Payment for Jun-2018</b>	<b>210.10</b>
Balance carried forward to Jul-2018	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>8,070.24</b>

\*\* EPS item

\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.

*Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.*



# MIAH'S (READING) LTD 2018-19

## RTI Full Payment Submission (FPS)

Jul-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	54.20	66.96	1,138.84	77.00
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	767.52		7.86	759.66	9.04
	814.32		13.48	800.84	15.50
	306.80			306.80	
	407.16			407.16	
	640.00			640.00	
	814.32		13.48	800.84	15.50
	210.00			210.00	
<b>Total</b>	<b>8,477.40</b>	<b>54.20</b>	<b>155.70</b>	<b>8,267.50</b>	<b>179.04</b>

### Starters:

started on 01-Jul-2018

### Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>8,267.50</b>
<b>TAX:</b>	
PAYE Tax	54.20
<b>Total Tax Due</b>	<b>54.20</b>
<b>NIC:</b>	
Employee NIC	155.70
Employer NIC	179.04
NIC Employment Allowance	-179.04
<b>Total NIC Due</b>	<b>155.70</b>
<b>Total Tax &amp; NIC Due</b>	<b>209.90</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Jul-2018	209.90
<b>Payment for Jul-2018</b>	<b>209.90</b>
Balance carried forward to Aug-2018	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>8,477.40</b>

\*\* EPS item

\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.

*Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.*

# MIAH'S (READING) LTD 2018-19

## RTI Full Payment Submission (FPS)

Aug-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	54.40	66.96	1,138.64	77.00
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	767.52		7.86	759.66	9.04
	814.32		13.48	800.84	15.50
	306.80			306.80	
	407.16			407.16	
	210.00			210.00	
<b>Total</b>	<b>7,023.08</b>	<b>54.40</b>	<b>142.22</b>	<b>6,826.46</b>	<b>163.54</b>

### Leavers:

left on 31-Jul-2018  
left on 31-Jul-2018

### Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>6,826.46</b>
<b>TAX:</b>	
PAYE Tax	54.40
<b>Total Tax Due</b>	<b>54.40</b>
<b>NIC:</b>	
Employee NIC	142.22
Employer NIC	163.54
NIC Employment Allowance	-163.54 ** EPS item
<b>Total NIC Due</b>	<b>142.22</b>
<b>Total Tax &amp; NIC Due</b>	<b>196.62</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Aug-2018	196.62
<b>Payment for Aug-2018</b>	<b>196.62</b>
Balance carried forward to Sep-2018	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>7,023.08</b>

\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.

*Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.*

# MIAH'S (READING) LTD 2018-19

## RTI Full Payment Submission (FPS)

Sep-2018

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
	1,260.00	54.40	66.96	1,138.64	77.00
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	814.32		13.48	800.84	15.50
	767.52		7.86	759.66	9.04
	814.32		13.48	800.84	15.50
	306.80			306.80	
	218.40			218.40	
	1,174.50		56.70	1,117.80	65.20
	407.16			407.16	
<b>Total</b>	<b>8,205.98</b>	<b>54.40</b>	<b>198.92</b>	<b>7,952.66</b>	<b>228.74</b>

### Starters:

started on 01-Sep-2018  
started on 01-Sep-2018

### Leavers:

left on 31-Aug-2018

### Employer Totals:

	PAYE Month
<b>Total Net Pay</b>	<b>7,952.66</b>
<b>TAX:</b>	
PAYE Tax	54.40
<b>Total Tax Due</b>	<b>54.40</b>
<b>NIC:</b>	
Employee NIC	198.92
Employer NIC	228.74
NIC Employment Allowance	-228.74 ** EPS item
<b>Total NIC Due</b>	<b>198.92</b>
<b>Total Tax &amp; NIC Due</b>	<b>253.32</b>
<b>HMRC ACCOUNT:</b>	
Tax & NIC due for Sep-2018	253.32
<b>Payment for Sep-2018</b>	<b>253.32</b>
Balance carried forward to Oct-2018	0.00
<b>OTHER PAYMENTS:</b>	
<b>TOTAL NET OUTLAY</b>	<b>8,205.98</b>

*\*\* The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.*

*Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.*