

Written 28 June 2021

BUSINESS NEWS ENGLAND

Welcome to our round up of the latest business and Covid-19 news for our clients. Please contact us if you want to talk about how these updates affect your business. We are here to support you!

Covid-19 news

Last week we learned that over 60% of UK adults have been vaccinated with a second dose of the coronavirus (COVID-19) vaccine and the government announced a 4-week pause at Step 3. Step 3 restrictions remain in place. It is expected that England will move to Step 4 on 19 July, though the data will be reviewed after 2 weeks in case the risks have reduced. The government will continue to monitor the data and the move to Step 4 will be confirmed one week in advance.



The red, amber and green list rules for entering England have changed with Malta, Madeira and the Balearic Islands among the latest holiday destinations to be added to the government's green list of countries. See below for further details.

[For further information.](#)

Providing information for business rates revaluation 2023

The Valuation Office Agency (VOA) is contacting businesses to request information to support the current revaluation of business rates in England and Wales.

Please contact a member of our team if you would like to discuss any of the issues raised.

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Once ratepayers receive a request via letter, they need to go online and submit their up-to-date details. For some specialist property classes you will be asked to provide your information by email instead, so once you receive a request please follow the instructions on your letter.

The information ratepayers submit is used to set rateable values, which are in turn used to calculate business rates. To ensure your business rates are accurate and reflect the current property market as well as the impact of the coronavirus (COVID-19) pandemic, VOA are requesting that information is submitted as soon as possible.

For further information please visit: [Providing rental information for Revaluation 2023 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/providing-rental-information-for-revaluation-2023)

Three year carry back of company losses

An extended loss carry back was announced at Budget 2021 which enables companies (and individuals) to make claims to carry back losses for a further 2 years than previous rules allowed. This temporary extension applies for losses arising in company accounting periods ending between 1 April 2020 and 31 March 2022.

An HMRC guidance note setting out further information on [extended loss carry back for businesses](#) is available.

Claims Process

Where the loss relief claim is no more than £200,000, HMRC are prepared to accept the loss claim in advance of submitting the CT600 company tax return and finalised accounts provided there is sufficient evidence to support the loss claim. HMRC will shortly provide an update on the preferred method for claim submission, which will look to get these claims processed as quickly and efficiently as possible and result in a refund of tax paid in earlier years.

Claims that exceed the de minimis of £200,000 must be made in a company tax return. Box 45 (claim or relief affecting an earlier period) on the CT600 should be completed and details of the carry back claims included in the computations that accompany the CT600 and accounts.

There is no need to submit amended returns for the earlier periods to which the extended relief applies as the claims will be treated as amendments to those returns. Amended returns for these periods will be rejected for online submission as, in most cases, they will be out of time for amendment.

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Note that there is a £2 million limit on the losses qualifying for this extended loss relief and that limit applies to all companies within a 75% group. Such groups are required to nominate how the £2 million is allocated among group members.

Moving goods between the UK and EU

If you move goods between the UK and countries in the EU, you need to follow new customs and tax rules. HMRC has set up the Customs and International Trade helpline on 0300 322 9434. The helpline is open from 8am to 10pm Monday to Friday and from 8am to 4pm at weekends.



[HMRC's YouTube channel](#) is where you can watch videos to familiarise yourself with the new customs processes and what you need to do when you trade goods with the EU.

If you buy goods from the EU, or send or sell goods to the EU for your business, HMRC'S [Rules of Origin recorded webinar](#) will help you understand the process and what you need to do.

Apply for a grant to help small and medium-sized businesses new to importing or exporting

The SME Brexit Support Fund could give you up to £2,000 to help with training or professional advice if your business has up to 500 employees and no more than £100 million annual turnover.

You can use the grant for training on:

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- how to complete customs declarations
- how to manage customs processes and use customs software and systems
- specific import and export related aspects including VAT, excise and rules of origin

It can be used to help you get professional advice so your business can meet its customs, excise, import VAT or safety and security declaration requirements.

Your business must:

- be established in the UK
- have been established in the UK for at least 12 months before submitting the application, or currently hold Authorised Economic Operator status
- not have previously failed to meet its tax or customs obligations
- have no more than 500 employees
- have no more than £100 million turnover
- only import or export goods between Great Britain and the EU, or move goods between Great Britain and Northern Ireland, if you already import or export goods from or to a non-EU country you are not eligible for his grant

Your business must also either:

- complete (or intend to complete) import or export declarations internally for its own goods
- use someone else to complete import or export declarations but requires additional capability internally to effectively import or export (such as advice on rules of origin or advice on dealing with a supply chain)

See: [Apply for a grant to help small and medium-sized businesses new to importing or exporting - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/apply-for-a-grant-to-help-small-and-medium-sized-businesses-new-to-importing-or-exporting)

UKCA marking – Find out if you need to use the UKCA marking and how to use it

The UKCA (UK Conformity Assessed) marking is a new UK product marking that is used for goods being placed on the market in Great Britain (England, Wales and Scotland). It covers most goods which previously required the CE marking, known as ‘new approach’ goods.

The UKCA marking came into effect on 1 January 2021. However, to allow businesses time to adjust to the new requirements, you will still be able to use the CE marking until 1 January 2022 in most cases.

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The UK Government has produced guidance which explains how to use the UKCA marking. For further information on placing these goods on the market, see the guidance on [placing manufactured goods on the market in Great Britain](#).

The UKCA marking alone cannot be used for goods placed on the Northern Ireland market. See the guidance on [placing goods on the Northern Ireland market](#).

Selling goods in the EU

The UKCA marking is not recognised on the EU market. Products need a CE marking for sale in the EU. [Find out how to use the CE marking](#).

For further information see: [Using the UKCA marking - GOV.UK \(www.gov.uk\)](#)

COVID-19 GOVERNMENT SUPPORT NEWS

Below is our weekly roundup of changes to government support information generally and for businesses, employers and the self-employed.

VAT deferred due to coronavirus (COVID-19)

Information about paying deferred VAT in full or making an arrangement to pay by 30 June 2021 has been added to the webpage below. If you have not arranged a time to pay plan or have not repaid any VAT deferred then you should [contact coronavirus \(COVID-19\) helpline](#) to discuss your situation.

You may be charged a 5% penalty or interest if you do not pay in full or make an arrangement to pay by 30 June 2021.

See: [Pay VAT deferred due to coronavirus \(COVID-19\) - GOV.UK \(www.gov.uk\)](#)

The Furlough Scheme and Employee Travel – “Temporary Workplaces” and COVID-19

Several professional bodies have requested clarification from HMRC concerning their interpretation of the “temporary workplace” rules where employees have had their posting extended due to the coronavirus pandemic.

HMRC has confirmed that its approach remains unchanged. Under the 24-month rule, employees who are seconded to a temporary workplace for no more than 24 months of “continuous work” are entitled to tax relief on their travel expenses. However, if it becomes apparent that the placement at the temporary workplace will go on for longer than 24 months then the travel (and subsistence) to that workplace will not qualify for relief.

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This means that employees working at a temporary workplace and then furloughed will no longer be entitled to claim tax relief on their remaining time at the temporary workplace if the furloughed time takes them over 24 months of “continuous work”.

Example

An employee was due to work at a temporary workplace for 21 months but say three months after the secondment started they were placed on furlough for five months.

When they return to the temporary workplace for 18 months to complete the 21 months of work, they are no longer entitled to claim relief for business travel and, where reimbursed by the employer, the amounts would be taxable emoluments. This is because it was known that the initial three months of work, the five months of furlough and the 19 months of work would together be greater than 24 months.

HMRC have confirmed that: “The government’s position remains that any period of furlough or working from home, whilst attending a temporary workplace, will be considered a period of continuous work.”

Please talk to us if you need anything clarifying, we are here to help.

Coronavirus Job Retention Scheme templates

The templates to use when claiming for 16 or more employees have been updated. The guidance for uploading these templates has also been updated.

If you are claiming on or after 1 July 2020 for 16 or more employees, you will need to upload a file containing the following information for each employee:

- full name
- National Insurance number (or payroll reference number if you do not have this)
- payroll reference number (sometimes called a pay identify or staff number)
- furlough start and end date (using the format DD/MM/YYYY)
- full amount claimed (pounds and pence)
- normal hours (using decimals, for example 7.5)
- actual hours worked (using decimals)
- furloughed hours (using decimals)
- if they have returned from statutory leave and you then put them on furlough

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You must upload the template in .xlsx or .csv format when you claim. If you already have the claim forms saved in a different format (such as .xls or .ods), you must save them again as .xlsx or .csv files. The other formats are no longer accepted.

Your template may be rejected if you do not give the information in the right format. If your template is rejected, you will see a message on the screen and your claim will not be processed.

You'll need to make sure you:

- provide only the employee information requested here - you might be asked again, or your template may be rejected
- submit one line per employee for the whole period
- do not break up the calculation into multiple periods within the claim
- do not split data by contract type (for example, those paid weekly and monthly should be claimed for together)
- do not provide more or less columns than needed
- upload your file as a .xlsx or .csv (or you can save existing .xls or .ods file types as .xlsx or .csv before uploading them)

If we are submitting your claims we will of course upload your information in the new format.

See: [Download a template if you're claiming for 16 or more employees through the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](#)

VisitBritain: Business Events Domestic Support Fund launched

A new fund supporting the events industry recovery will provide financial support to not-for-profit organisations hosting domestic business events from 21 June to 17 December 2021.

The new Domestic Support Fund is designed to offer financial support to kick start the return of business events and to showcase that the UK is ready to meet again and has adapted to new ways of meeting in a COVID-19 secure environment.

Financial support is based on number of delegates attending a live event, or the live component of a hybrid event. The event organisation can apply for £30 per delegate (cash incl. VAT) attending an event. Approved applications will receive financial support, after the event has taken place, and submission of evidence to support total number of attendees.

Offered as a 'Small Amount of Financial Assistance' grant scheme, this support is available for events from 100 to 500 people to a maximum value of £15,000 support.

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All activities need to take place within the dates 21 June to 17 December 2021 and evidence provided by 1 March 2022.

More information can be found at [Visit Britain](#).

Demonstrating your COVID-19 vaccination status

How to get the NHS COVID Pass and demonstrate your coronavirus (COVID-19) status when travelling abroad.

See: [Demonstrating your COVID-19 vaccination status - GOV.UK \(www.gov.uk\)](#)

NHS COVID Pass letter

An NHS COVID Pass letter allows you to show others that you have had a full course of the COVID-19 vaccine when travelling abroad to some countries or territories.

If you do not have access to a smartphone and know the country you're travelling to require evidence of COVID-19 vaccination status, you can call 119 from within the UK and ask for an NHS COVID Pass letter to be posted to you.

You should keep the original English language version of your letter. You will be asked to show it if you travel abroad.

Find out more about [Demonstrating your COVID-19 status](#).

Working safely during coronavirus (COVID-19)

These 14 guides cover a range of different types of work. Many businesses operate more than one type of workplace, such as an office, factory and fleet of vehicles. You may need to use more than one of these guides as you think through what you need to do to keep people safe. Priority actions are outlined at the top of each guide. The guide for hotels and other guest accommodation has been updated to reflect changes to Step 3 which apply from 21 June.

See: [Working safely during coronavirus \(COVID-19\) - Guidance - GOV.UK \(www.gov.uk\)](#)

Coronavirus restrictions: what you can and cannot do

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Last week the government has announced a 4-week pause at Step 3. Step 3 restrictions remain in place, and you should follow the guidance on this webpage, which explains what you can and cannot do.

It is expected that England will move to Step 4 on 19 July, though the data will be reviewed after 2 weeks in case the risks have reduced. The government will continue to monitor the data and the move to Step 4 will be confirmed one week in advance.

See: [COVID-19 Coronavirus restrictions: what you can and cannot do - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/covid-19-coronavirus-restrictions-what-you-can-and-cannot-do)

Red, amber and green list rules for entering England

The webpage below contains details of countries rated as red, amber or green for Coronavirus (COVID-19) and the rules you must follow to enter England.

Change made:

Anguilla, Antigua and Barbuda, Balearic islands, Barbados, Bermuda, British Antarctic Territory, British Indian Ocean Territory, British Virgin Islands, Cayman Islands, Dominica, Grenada, Madeira, Malta, Montserrat, Pitcairn Islands and Turks and Caicos Islands will move from amber to green list 4am, 30 June. Dominican Republic, Eritrea, Haiti, Mongolia, Tunisia and Uganda will move from amber to red list.

See: [Red, amber and green list rules for entering England - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england)

DASA launches the Space to Innovate Campaign

The Defence and Security Accelerator (DASA) and the Defence Science and Technology Laboratory (Dstl) Space Programme have launched the [Space to Innovate Campaign](#).

The campaign seeks proposals for developing future space technologies, including satellites and space-based services, which will enhance and protect space military and civil potential. It is open to innovators from both the existing space sector and those who have not traditionally worked in this domain.

The campaign will involve space-related challenges that will be released in 'drops' throughout 2021 and 2022. The first drop - the 'Alpha challenge drop' - is now open for proposals.

[Space to Innovate Campaign - Alpha challenge drop](#)

This challenge drop focuses on two challenges:

- Challenge 1: Visualisation tools to enable space operators to exploit information gathered from multiple data sources

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- Challenge 2: Novel methods for characterising objects in space and their intent

See: [Space to Innovate Campaign - Alpha Drop: Competition Document - GOV.UK](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/97424/Space_to_Innovate_Campaign_-_Alpha_Drop_-_Competition_Document.pdf)
(www.gov.uk)

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