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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 Update

Last week we learnt that over 88% of UK adults have had a first dose and over 72% of adults have had both doses. More than 85 million doses of a coronavirus (COVID-19) vaccine have been administered across the UK, the latest figures show, as the government continues to urge everyone eligible to get their vaccines as soon as possible to protect themselves and their loved ones.

The latest data from Public Health England (PHE) and Cambridge University shows that around 60,000 deaths, 22 million infections and 52,600 hospitalisations have been prevented by vaccines up to 23 July.

The UK Government has updated the "Moving to Step 4 of the roadmap document COVID-19 Response: Summer 2021".



The independent Joint Committee on Vaccination and Immunisation (JCVI) interim advice, is to offer COVID-19 booster vaccines to the most vulnerable, starting from September 2021. A booster dose would be offered to groups in two stages and, if possible, delivered alongside the annual influenza vaccination. In the first stage, a booster would be offered to adults aged 16 years and over who are immunosuppressed; those living in residential care homes for



older adults; all adults aged 70 years or over; adults aged 16 years and over who are considered clinically extremely vulnerable; and frontline health and social care workers. As soon as practicable after the first stage, the second stage would see a booster offered to all adults aged 50 years and over; adults aged 16–49 years who are in an influenza or COVID-19 at-risk group and adult household contacts of immunosuppressed individuals. The recommended shape of a booster campaign - including when, for whom and which vaccine(s) would be used - might change as further evidence becomes available.

See: COVID-19 Response: Summer 2021 - GOV.UK (www.gov.uk)

International travel: country listings update

From yesterday the fully vaccinated amber rules will apply to France. At the same time, Austria, Germany, Latvia, Norway, Romania, Slovakia and Slovenia will move to green list. Bahrain, India, Qatar and UAE will move to amber list. Georgia, Mayotte, Mexico and Reunion will move to red list.

See: International travel: country listings update - GOV.UK (www.gov.uk)

Top 30 common cyber vulnerabilities listed in a joint advisory document

Cyber security agencies from the UK, US and Australia have released a joint advisory detailing the most commonly exploited vulnerabilities in 2020 and 2021. According to the advisory, hackers continue to exploit publicly known - and often years old - vulnerabilities in a range of devices and software. Four of the most targeted vulnerabilities in the last year affected:

- remote work
- virtual private networks (VPNs)
- cloud-based technologies

In particular, many VPN gateway devices remained unpatched during 2020, with the growth of remote work options challenging the ability of public and private sector organisations to conduct rigorous patch management. In 2021, malicious cyber actors continue to target vulnerabilities in perimeter-type devices. This document lists suppliers, products, and common vulnerabilities and exposures that need urgent patching and outlines detection methods and provides recommended mitigations

Read the guidance on the top 30 routinely exploited vulnerabilities



Brexit - International bus or coach services and tours: vehicle documents

This guidance in the 'Vehicle insurance and green cards' section has been updated, as green cards are no longer needed to drive in the EU (including Ireland), Andorra, Bosnia and Herzegovina, Iceland, Liechtenstein, Norway, Serbia or Switzerland.

See: International bus or coach services and tours: vehicle documents - GOV.UK (www.gov.uk)

National Insurance for workers from the UK working in the EEA or Switzerland

Individuals who are employees or self-employed, pay social security contributions depending on their personal circumstances and the country they are going to work in.

The liability of the employer to pay social security contributions will follow the liability of their employees.

If you go to work in:

- the EU, you'll only have to pay into one country's social security scheme at a time
- Iceland, Norway or Switzerland, you may only have to pay into one country's social security scheme at a time

This will usually be in the country where the work is being done.

In the UK, social security contributions are called National Insurance contributions.

Individuals continue to pay National Insurance contributions only in the UK if HMRC has issued you with the relevant certificate as evidence that this is the case.

You, or your employer, should apply for a certificate if you're:

- going to work temporarily in the EU for up to 2 years
- a worker working in the UK and one or more EU countries
- a civil servant working for the UK government
- working onboard a vessel at sea, with a UK flag
- working as a flight or cabin crew member, where your home base is in the UK

For more details see the recently updated HMRC guidance:

See: <u>National Insurance for workers from the UK working in the EEA or Switzerland -</u> GOV.UK (www.gov.uk)



Notify Option to Tax Land and Buildings within 30 days of decision

Supplies of land and buildings, such as freehold sales, leasing or renting out the property, are normally exempt from VAT. This means that no VAT is payable, but the person making the supply cannot normally recover any of the VAT incurred on property expenses.

However it is possible to waive the exemption, or "opt to tax" the land. For the purposes of VAT, the term 'land' includes any buildings or structures permanently affixed to it. You do not need to own the land in order to opt to tax. Once you have opted to tax all the supplies you make of your interest in the land or buildings will normally be standard-rated, and you will normally be able to recover any VAT you incur in making those supplies. See updated HMRC Notice 742a for details:

https://www.gov.uk/guidance/opting-to-tax-land-and-buildings-notice-742a

If you are notifying HMRC of a decision to opt to tax land and buildings, you are normally required to notify HMRC within 30 days by either:

- printing and sending us the notification, signed by an authorised person within the business
- emailing a scanned copy of the signed notification

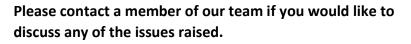
The 30 day deadline was temporarily extended to 90 days to help businesses and agents during the pandemic. That temporary extension has now ended so for decisions made from 1 August 2021 onwards, you must notify HMRC within 30 days.

See: <u>Changes to notifying an option to tax land and buildings during coronavirus (COVID-19)</u> - <u>GOV.UK (www.gov.uk)</u>

The Queen's Awards for Enterprise

The Queen's Awards for Enterprise recognise and encourage the outstanding achievements of UK businesses in the fields of:

- innovation
- international trade
- sustainable development
- promoting opportunity (through social mobility)





Businesses of all sizes and from all sectors can apply. The awards are free to enter, and you can apply for more than one award. The deadline for applications is midday on 8 September 2021.

Find out how to apply for <u>The Queen's Awards for Enterprise</u>

Women in Innovation Awards 2021/22

Women with exciting, innovative ideas who will inspire others can apply for a £50,000 grant and bespoke business support. The competition opens Monday 23 August 2021.

Innovate UK, as part of UK Research and Innovation, is offering at least 20 Women in Innovation Awards to female entrepreneurs across the UK. The winners will receive a £50,000 grant and a bespoke package of mentoring, coaching and business support.



The aim of this competition is to find women with exciting, innovative ideas and ambitious plans that will inspire others. The awards are for female founders, co-founders or senior decision makers working in businesses that have been operating for at least one year.

Applicants must be confident, with the support of an award, that they can make a significant contribution to a pressing societal, environmental or economic challenge through their innovative project.



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The competition is split into 2 phases. In phase 1 the application will be assessed by independent experts. In phase 2 the shortlisted applicants will be interviewed by a panel of experts.

See: <u>Competition overview - Women in Innovation Awards 2021/22 - Innovation Funding</u> <u>Service (apply-for-innovation-funding.service.gov.uk)</u>

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.

Coronavirus Job Retention Scheme (CJRS) - free HMRC webinar

The latest HMRC webinar provides an overview of the CJRS extension, how employers are affected, flexible furloughing, key dates and support available.

This free webinar covers:

- the extension of the scheme
- how employers will be affected
- flexible furloughing
- key dates
- support available

This live webinar is offered several times - select the date and time that works best for you.

Access a recording of this webinar.

If you have missed any of HMRC's other recent webinars, or have been unable to join, you can now view a recording on HMRC's YouTube channel

COVID-19 testing for hauliers arriving in England and travelling from the UK.

The amber list rules for hauliers who are fully vaccinated under the UK, EU or Swiss vaccination programmes have changed.

See: <u>Get a coronavirus (COVID-19) test if you're an HGV or van driver - GOV.UK</u> (www.gov.uk)



Jobs that qualify for travel exemptions

Exemption rules for isolated transport workers have been updated.

See: <u>Coronavirus (COVID-19)</u>: jobs that qualify for travel exemptions - GOV.UK (www.gov.uk)

Private providers of coronavirus (COVID-19) testing

The lists of and information about private providers who have self-declared that they meet the government's minimum standards for the type of commercial COVID-19 testing service they offer has been updated.

See: Private providers of coronavirus (COVID-19) testing - GOV.UK (www.gov.uk)

Coming to the UK for seasonal agricultural work on English farms

There is updated guidance on preventing the spread of COVID-19 for seasonal agricultural workers coming to England to pick fruit and vegetables on farms, and their employers.

See: <u>Coming to the UK for seasonal agricultural work on English farms - GOV.UK</u> (www.gov.uk)

JCVI statement, August 2021: COVID-19 vaccination of children and young people aged 12 to 17 years

The government has published an updated statement from the Joint Committee on Vaccination and Immunisation (JCVI) on COVID-19 vaccination of children and young people aged 12 to 17 years.

See: <u>JCVI statement on COVID-19 vaccination of children and young people aged 12 to 17</u> <u>years: 4 August 2021 - GOV.UK (www.gov.uk)</u>

Red, amber and green list rules for entering England

Countries rated as red, amber or green for coronavirus (COVID-19) and the rules you must follow to enter England.

See: Red, amber and green list rules for entering England - GOV.UK (www.gov.uk)

