
Written 8 July 2020

C19 BUSINESS NEWS UPDATE

HOW TO TREAT CERTAIN EXPENSES AND BENEFITS PROVIDED TO EMPLOYEES DURING CORONAVIRUS (COVID-19)

The Government has updated its guidance on taxable expenses and benefits when they are paid to employees because of coronavirus and how to report them to HMRC.

The controversial news that a Covid-19 test, if paid by the employer, is taxable to the employee and is not covered off by the Government guidance below. We do expect a change of mind from the Government and will keep you updated in due course.

The guidance is about Income Tax treatment only. National Insurance contributions treatment may vary depending on the individual benefit or expense and it covers:

Contents

- [Personal Protective Equipment \(PPE\)](#)
- [Living accommodation](#)
- [Volunteer fuel and mileage costs](#)
- [Paying or refunding transport costs](#)
- [Free or subsidised meals](#)
- [Company car 'availability'](#)
- [Employee Car Ownership Schemes \(ECOS\)](#)
- [Salary sacrifice](#)
- [Employer provided loans](#)
- [Employees working from home](#)
- [How to report to HMRC](#)

Please talk to us if you have any questions about expenses and benefits or check out the government guidance here: https://www.gov.uk/guidance/how-to-treat-certain-expenses-and-benefits-provided-to-employees-during-coronavirus-covid-19?utm_source=1208630f-7cdb-4452-bba8-56c1ea5c89e2&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

TRAVELLERS EXEMPT FROM BORDER RULES IN THE UK

This guidance updated on the 7 July explains who will be exempt from new border rules in the UK introduced due to coronavirus.

You still need to follow the same rules as people who live in the UK, even if you are exempt from self-isolating for 14 days after you arrive. Check the rules for the nation you are staying in:

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- England: <https://www.gov.uk/government/publications/staying-alert-and-safe-social-distancing>
 - Scotland: <https://www.gov.scot/coronavirus-covid-19/>
 - Wales: <https://gov.wales/coronavirus-regulations-guidance>
 - Northern Ireland: <https://www.nidirect.gov.uk/campaigns/coronavirus-covid-19>

For the full list of travellers who are exempt please see:

<https://www.gov.uk/government/publications/coronavirus-covid-19-travellers-exempt-from-uk-border-rules/coronavirus-covid-19-travellers-exempt-from-uk-border-rules>

HELP AND SUPPORT IF YOUR BUSINESS IS AFFECTED BY CORONAVIRUS (COVID-19)

Watch videos and register for the free webinars to learn more about the support available to help you deal with the economic impacts of coronavirus.

Contents

- [Coronavirus Job Retention Scheme](#)
- [Extension to the Coronavirus Job Retention Scheme and flexible furloughing](#)
- [Self-Employment Income Support Scheme](#)
- [Statutory Sick Pay \(SSP\) Rebate Scheme](#)
- [Other help available](#)

See: https://www.gov.uk/guidance/help-and-support-if-your-business-is-affected-by-coronavirus-covid-19?utm_source=96fcbf17-77c8-45ce-9438-b32b9d9df3af&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

GUIDANCE FOR PEOPLE RECEIVING DIRECT PAYMENTS

Advice for people who buy care and support through a direct payment, as well as local authorities, clinical commissioning groups and those who provide care and support. The guidance sets out the main messages for individuals and organisations that can support planning and help slow the transmission of the coronavirus as the outbreak progresses across the country.

It is accompanied by additional guidance (third and fourth attachments), mostly aimed at direct payment holders, that directly responds to questions and concerns previously raised by direct payment holders, personal assistants, and charities and organisations that support them.

See: https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-for-people-receiving-direct-payments?utm_source=50e43490-c1df-4498-aef5-060ef50e426a&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

ENGLAND -TRAVEL CORRIDORS

Passengers will not be required to self-isolate when they arrive in England from a number of exempt countries and territories.

From 10 July 2020 you may not have to self-isolate when you arrive in England, if you are returning from one of the countries listed below. That is because these countries or territories are:

- covered by the travel corridor exemption
- within the common travel area (Ireland, the Channel Islands, the Isle of Man)
- British Overseas Territories

You will need to self-isolate if you were in a country that is not on the list in the 14 days before your return to England.

This applies to all travel to England, by train, ferry, coach, air or any other route.

See: <https://www.gov.uk/guidance/coronavirus-covid-19-travel-corridors>

ENGLAND AND WALES - MAKING AND REGISTERING A LASTING POWER OF ATTORNEY (LPA) DURING THE CORONAVIRUS OUTBREAK

The Pandemic has led to a lot of soul searching and worry about “what if?” for many of us, not only physically but also mentally. An LPA is a legal document that lets you (the ‘donor’) choose trusted people (‘attorneys’) to make financial decisions or health and care decisions on your behalf if you cannot.

An LPA is mainly used if you do not have the mental capacity to understand and make decisions yourself. You need mental capacity to make an LPA and this means the ability to make a specific decision at the time that it needs to be made. You do not need a lawyer to make an LPA, unless you have unusual or specific requirements.

You will have to choose what sort of decision you will need help with. There are two kinds of LPA, covering two kinds of decisions:

- money, finances and property
- health and care

Each LPA has its own form. To choose both, fill in both forms which can be found here:

<https://www.gov.uk/government/publications/make-a-lasting-power-of-attorney/lp12-make-and-register-your-lasting-power-of-attorney-a-guide-web-version>

ENGLAND – AGRICULTURE - EMPLOYING SEASONAL WORKERS FROM OVERSEAS

Guidance has been issued if you are a grower, labour provider or agency bringing workers from overseas to work on farms in England.

You must make sure that workers have documentary evidence to confirm that they are travelling to your farm to carry out seasonal agricultural work. Workers must have these documents before they travel.

Within 2 hours of workers arriving at the farm, you should give them:

- clear instructions about their working and living arrangements
- industry guidance on social distancing

You should ask workers to give written confirmation that they have received and understood this information.

If workers have travelled from a non-exempt country, for the first 14 days you should put workers into groups and strictly limit contact with others outside of those groups.

Check the list of exempt countries and DHSC guidance on travelling to the UK.

The size of these groups will depend on the practicalities of self-isolating groups of workers on your farm should they subsequently develop disease. The group should be made up of workers arriving on the farm within 24 hours of each other.

When working, ensure that your operations follow:

- guidance on social distancing
- industry best practice guidance on social distancing

If anyone in the group develops coronavirus symptoms, follow guidance on what to do if an individual gets coronavirus symptoms.

At the end of 14 days self-isolation on farm

After 14 days of arrival from a non-exempt country, if no-one in the group tests positive or has any coronavirus symptoms, or 14 days after the group is isolated due to a positive test, employers should ensure that workers are aware of:

- guidance on dealing with suspected cases of coronavirus and
- guidance on staying alert and safe (social distancing), both on and off the farm
- industry best practice on social distancing

See: https://www.gov.uk/guidance/coming-to-the-uk-for-seasonal-agricultural-work-on-english-farms?utm_source=32824c88-0c33-407a-85d1-8fa86b8aef0c&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

SENDING FORMS TO COMPANIES HOUSE (CH) DURING THE CORONAVIRUS OUTBREAK

CH have introduced a temporary service to upload a document during the coronavirus outbreak.

Read the guidance to find out which documents you can upload using the upload service. As this service is updated, it will include more document types and features such as acknowledgments and payments.

Specifically you can upload Scottish LLP and qualifying partnership forms, Registrar's powers, change of constitution, resolutions and articles:

Documents you can upload

[Open all](#)

Scottish limited partnership	+
SLP forms	
Scottish qualifying partnership	+
SQP forms	
Registrar's powers	+
RP forms	
Change of constitution	+
CC forms	
Resolutions	+
Articles	+

Upload a document to Companies House

Use this service to file certain documents online that would usually be sent to us in a paper format.

Only limited companies and limited liability partnerships (LLPs) can use this service.

[Read the guidance to find out which documents you can file](#) using this service.

This interim service has been created to enable paperless filing in response to the coronavirus (COVID-19) outbreak.

You'll need:

- the completed document or [Companies House form](#)
- to save the completed document to the device you are using
- the company authentication code (for some document types)

There are some [documents that need to include supporting evidence](#).

Start now >

See: https://www.gov.uk/government/publications/sending-your-forms-to-companies-house-during-the-coronavirus-outbreak?utm_source=c1e3b3fa-f66a-458a-b493-a536a8e2961b&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

More time to file accounts and other information

On 25 June 2020, the Corporate Insolvency and Governance Act 2020 received royal assent.

Some of the measures in the Act came into effect immediately on Friday 26 June. Other measures came into effect on Saturday 27 June when the secondary legislation came into force.

The measures introduced by the Act will relieve the burden on businesses during the coronavirus outbreak and allow them to focus all their efforts on continuing to operate.

Companies and other types of business registered at Companies House will get more time to file accounts and other information. Deadlines are in the process of being updated.

We will update your filing deadline automatically. You do not need to apply for an extension.

See: https://www.gov.uk/guidance/coronavirus-guidance-for-companies-house-customers-employees-and-suppliers?utm_source=05e7df90-2ead-4d5a-80ef-a6199c3d2c22&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate