

Written 5 July 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 update**

More than 45 million people in the UK have received at least one dose of the coronavirus vaccine - the biggest inoculation programme the country has ever seen.



With many of us hoping to return to some kind of normality this month the keenly awaited announcement about the lifting of restrictions on the 19 July should be made later today.

### **EU Commission announces the approval of the UK's data adequacy**

The EU Commission announced last week that adequacy decisions for the UK have been approved.

This means the EU has determined the UK's data protection laws to be robust enough to ensure data can safely flow to the UK from the EU (and EEA). Businesses can continue to receive data from the EU without having to make any changes to their data protection practices.

See: [ICO statement in response to the EU Commission's announcement on the approval of the UK's adequacy | ICO](#)

### **New mentor scheme launched to boost UK food exporters**

A new mentorship programme to help UK farmers and food producers boost their exports has been launched by the Department for International Trade (DIT).

The scheme is part of DIT's new strategy to boost agriculture exports into new markets, as 97% of the food and drink sector are SMEs but only 1 in 5 of food and drink businesses export. Their latest research estimates that 6.5m jobs were supported by exports in 2016, and they consider that exporting businesses are typically more productive.

The programme, run in partnership with Agriculture and Horticulture Development Board (AHDB), and the National Farmers Union (NFU), will match experienced exporters with businesses who are looking to export for the first time.

See: [New mentor scheme launched to boost UK food exporters - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/new-mentor-scheme-launched-to-boost-uk-food-exporters)

### **Nissan unveils Electric Vehicle (EV) Hub to accelerate the journey to carbon neutrality**

A New-generation Nissan electric crossover was announced for UK production last week. Envision AESC, a leading battery producer and long-standing partner of Nissan, will build a new 9GWh-capacity factory equipped with state of the art battery technology to deliver 100% clean electricity for automotive manufacturing in Sunderland. Interconnected projects could create 6,200 green jobs at Nissan and in its UK supply base. See: [Nissan unveils EV36Zero – a £1bn Electric Vehicle \(EV\) Hub to accelerate the journey to carbon neutrality \(nissannews.com\)](https://www.nissannews.com/en-gb/press-releases/2022/nissan-unveils-ev36zero-a-1bn-electric-vehicle-ev-hub-to-accelerate-the-journey-to-carbon-neutrality)

### **Horizon Europe funding for Innovators**

Applications are now open for UK businesses, innovators and researchers to access funding through the EU's Horizon Europe programme. UKRI (UK Research and Innovation) is urging businesses, innovators and researchers to apply for access to new markets, capabilities and technologies as well as billions of pounds of funding through the Horizon Europe scheme. Horizon Europe is the EU's key funding programme for research and innovation with a budget of €95.5 billion.

Prospective UK funding recipients are eligible to participate in the first calls for proposals for Horizon Europe and can learn more about Horizon Europe by visiting [UKRI's Horizon Europe information page](https://www.ukri.org/innovation/horizon-europe/).

## HMRC guidance on re-importing and re-exporting



HMRC have released guidance about some of the approvals and special procedures that help simplify customs processing and reduce VAT and Customs Duty owed. These are useful if you are a business that usually re-imports or re-exports as part of your business process.

### Inward processing

This is a customs special procedure that allows you to suspend Customs Duty and import VAT on goods you bring into the UK for repair or as materials for manufacturing. You will not need to pay duty or import VAT on the goods if you re-export them following processing or repair.

For example, this may apply if you're bringing your camera equipment into the UK from France for repairs with the intention of returning them to France. Or, if you are bringing in fabric to be made into dresses which you will then export.

Find more information on using [inward processing](#) on GOV.UK.

### Outward processing

This allows you to temporarily export goods outside the UK for processing or repair and pay less Customs Duty and import VAT when you re-import them into the UK.

This may apply, for example, if you are exporting a batch of computers to Germany to be repaired and returned to the UK. Or if you're exporting bales of fabric to Romania to be made into prom dresses and then re-imported into the UK.

Find out more on using [outward processing](#) on GOV.UK.

### Temporary Admission

This is a special procedure that allows you to temporarily import goods into the UK or move goods from Great Britain into Northern Ireland without paying Customs Duty or import VAT. You may use the goods for up to two years or more, before re-exporting them.

For example, this may apply if you are temporarily bringing in samples, professional equipment or items for auction, exhibition or demonstration into the UK.

You can apply for Temporary Admission if you are the person using the goods or you're arranging for the goods to be used on your behalf.

Find more information on how to apply to import goods temporarily on [GOV.UK](#).

#### Returned Goods Relief

This allows you to claim relief from Customs Duty and import VAT if you are re-importing items into the UK that have previously been exported. When you re-import your items, you will need to make sure they have not been altered, apart from work to maintain them.

This may apply, for example, if you are re-importing office furniture, equipment or instruments because you're moving back to the UK from an EU country where you previously exported the goods to.

Find out more on paying less import duty and VAT, when re-importing goods on [GOV.UK](#).

#### Customs warehousing

This allows you to suspend Customs Duty and VAT on goods that you import into the UK and store in a warehouse to be re-exported. Duty and VAT will only become payable when the goods are removed from the warehouse into UK circulation.

For example, no duty or VAT will be payable if you import goods from China to be stored in a warehouse in the UK before being re-exported to Europe.

Find out more information on how to use a customs warehouse on [GOV.UK](#).

See: [Customs processing: Check if you can make them quicker, simpler or cheaper \(govdelivery.com\)](#)

### **HMRC expenses and benefits webinars for employers**

With working from home, the office or factory or a hybrid of places to work for many employees this means that where they work from has changed because of the Pandemic. Wherever your employees are based, find out more about paying expenses including mobile phones, internet and workplaces.

#### Webinar: Expenses and benefits for employers - trivial benefits

Using examples, HMRC will look at what counts as a small or trivial benefit, whether it needs to be reported and what your responsibilities are.

See: [Registration \(gotowebinar.com\)](#)

#### Webinar: Expenses and benefits for employers - if your employees have more than one workplace

This webinar looks at various workplaces, including permanent and temporary, depots, business journeys and homeworking.

See: [Registration \(gotowebinar.com\)](https://www.gotowebinar.com)

Webinar: Expenses and benefits for employers – phones, internet and homeworking

HMRC will show you how to deal with Tax and National Insurance when you provide an employee with a mobile phone, internet connection or homeworking expenses.

See: [Registration \(gotowebinar.com\)](https://www.gotowebinar.com)

Expenses and benefits toolkit

You can also access [HMRC's Expenses and Benefits from Employment Toolkit](#) – useful for both agents and employers dealing with employee expenses and benefits in kind.

## **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.

### **Self-Employed Income Support Scheme (SEISS)**

The grants to self-employed individuals whose businesses have been impacted by coronavirus has been extended to cover periods February 2021 to April 2021 (fourth grant - now closed) and May 2021 to September 2021 (fifth grant).

Eligibility: [Check if you can claim a grant through the Self-Employment Income Support Scheme](#).

The online claims service for the fifth grant will be available from late July 2021. [Find out more about the fifth grant](#).

### **Check if you need to change your Self-Assessment return for SEISS**

You need to check your Self-Assessment return if you have:

- already submitted your 2020 to 2021 Self-Assessment tax return online
- claimed a Self-Employment Income Support Scheme (SEISS) grant during 2020 or 2021

HMRC may have made an adjustment to your return if:

- the amount of the SEISS payments put in the SEISS box does not match their records
- there was no SEISS amount entered
- you did not submit a Self-Employment or partnership page (SA103 or SA104) and received SEISS payments

The adjustment (and how to check it) depends on your circumstances and how you submitted your return. If we submit your return we will ensure the SEISS grants have been declared in the correct boxes. If you need help in submitting your return please contact us.

See: [Check if you need to change your Self Assessment return for SEISS - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/check-if-you-need-to-change-your-self-assessment-return-for-seiss)

### **Coronavirus Job Retention Scheme (CJRS) June 2021 pay period**

Claims under the Coronavirus Job Retention Scheme (CJRS) are now open for pay periods in June 2021.

You must submit your claim for June 2021 by 14 July 2021.

Here's a future claim dates reminder:

- for furlough days in July 2021 submit claim by 16 August 2021
- for furlough days in August 2021 submit claim by 14 September 2021
- for furlough days in September 2021 submit claim by 14 October 2021

See: [Claim for wages through the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme)

### **Kickstart Scheme employer resources**

If you have been offered Kickstart Scheme funding, you can use these resources to show your support for the scheme.

See: [Kickstart Scheme employer resources - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/kickstart-scheme-employer-resources)

### **VAT deferred due to coronavirus (COVID-19)**

The VAT deferral new payment scheme has now closed.

Any deferred VAT outstanding after 30 June 2021 will be treated as debt and may be subject to a penalty. Find out what to do to [pay your VAT bill](#)

### **Wedding and civil partnership ceremonies, receptions and celebrations**

There is updated guidance for couples planning to get married or form a civil partnership in England, as well as managers of venues that host ceremonies and receptions, and individuals hosting these events in other venues, including a garden of a private home, on private land, or in a public outdoor place.

See: [Coronavirus \(COVID-19\): Wedding and civil partnership ceremonies, receptions and celebrations - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/coronavirus-covid-19-wedding-and-civil-partnership-ceremonies-receptions-and-celebrations)

## **Working in England if you are a senior executive bringing significant economic benefit to the UK**

Changes have been made for senior executives so they can temporarily leave quarantine in England if they are undertaking business activities which are likely to be of significant economic benefit to the UK.

You are only exempt when you are undertaking activities that qualify for the exemption. You must [self-isolate](#) at all other times.

You must notify the government of your intention to use the exemption before you travel. You will only be able to use the exemption if you have received written confirmation from the government that you are eligible to do so based on the information provided.

This exemption is designed to enable activity that creates and preserves UK jobs and investment, while taking steps to ensure public health risks are minimised.

See: [Working in England if you are a senior executive bringing significant economic benefit to the UK - GOV.UK \(www.gov.uk\)](#)

## **Jobs that qualify for travel exemptions**

New exemptions for business directors and in-flight security officers have been added to the guidance. Updated exemptions for aerospace engineers, overseas elite sportspersons, non-UK border security officials and regular work abroad have been announced.

See: [Coronavirus \(COVID-19\): jobs that qualify for travel exemptions - GOV.UK \(www.gov.uk\)](#)

## **Red, amber and green list rules for entering England**

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

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

## **Understanding the possession action process: guidance for landlords and tenants**

Guidance for landlords and tenants in the private and social rented sectors to explain the possession action process in the county courts in England and Wales has been updated to reflect changes to notice periods and bailiff enforcement in Wales.

See: [Understanding the possession action process: guidance for landlords and tenants - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/understanding-the-possession-action-process)

### **Private providers of coronavirus (COVID-19) testing**

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.

There is added information on private providers of day 2 and day 8 tests for international arrivals, including a link to the list on GOV.UK. Added further details on the UKAS accreditation process for private providers. Updated the general list of providers.

See: [Private providers of coronavirus \(COVID-19\) testing - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/private-providers-of-coronavirus-covid-19-testing)