

Written 9 August 2021

## **BUSINESS NEWS SCOTLAND**

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!

### **Scotland moves beyond level 0**

The legal requirement for physical distancing and limits on gatherings has been removed and all venues across Scotland are now able to re-open.

Some protective measures will stay in place such as the use of face coverings indoors and the collection of contact details as part of Test and Protect. Capacity limits of 2000 people indoors and 5000 people outdoors will also remain in place although some exceptions may be possible on a case by case basis. These will be reviewed on a three weekly basis to ensure they remain proportionate.



Adults identified as close contacts of someone who has tested positive for Covid-19 will also no longer be automatically required to self-isolate for 10 days from 9 August. Anyone who is double-vaccinated with at least two weeks passed since their second dose and who has no symptoms will be able to end self-isolation if they return a negative PCR test. The same conditions will also apply to anyone aged between five and 17 years old, even if they have not been vaccinated. The requirement to take a PCR test will not apply to children under the age of five.

See: [Scotland to move beyond level 0 - gov.scot \(www.gov.scot\)](https://www.gov.scot)

Arrivals from France to Scotland will no longer need to quarantine if they are fully vaccinated under the latest review of travel restrictions and these are detailed later in this newsletter.

## **Depopulation on Scotland's islands**

A consultation seeking the views of people from across Scotland on the proposed Islands Bond has been published. The Islands Bond aims to tackle population decline across the Scottish islands and provide funding to help people stay on or move to the islands. The consultation will run for 12 weeks and has been launched to ensure that the Bond provided is meaningful and works for all the islands.

The proposed outline of the Islands Bond:

- The bond will be a £5 million fund across the lifetime of the parliament
- The bond value will be up to £50,000
- Capital funding will be made available to young people and families to stay in or move to islands currently threatened by depopulation
- Bonds issued will support people to buy, build or renovate homes, start businesses and otherwise make their lives for the long-term in island communities

See: [Addressing depopulation on Scotland's islands - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/consultations-petitions/consultations/addressing-depopulation-on-scotland-s-islands/)

## **Support for green ports proposals**

Proposals to establish fair and sustainable green ports have attracted support from industry and public bodies after nine informal notes of interest were submitted by organisations across Scotland.

The Scottish green port model adapts the UK Government's freeport model to fit the Scottish context and help deliver a net-zero emissions economy and Fair Work First approach, while supporting innovation, trade and inclusive growth. The notes of interest exercise forms part of our consultation with stakeholders, which is designed to provide further insight into the places and businesses that can benefit from green ports. The Scottish Government is continuing to engage with the UK Government to agree a joint proposal that best meets the needs of business and communities in Scotland.

See: [Support for green ports proposals - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/consultations-petitions/consultations/support-for-green-ports-proposals/)

## **Funding to support equality and human rights**

Organisations across Scotland will share £21 million funding over three years to advance human rights, promote equality and tackle discrimination.

A total of 48 organisations – including five specialist human rights organisations – will benefit from the new Equality and Human Rights Fund. Overall, this new three-year programme will provide an additional £1 million per year for organisations dedicated to tackling inequality and discrimination, furthering equality and advancing the realisation of human rights in Scotland.

One of the charities set to receive funding for the first time is Civil Rights First, which provides specialist legal advice and representation to people with protected characteristics such as ethnicity, age or disability.

Other organisations include Intercultural Youth Scotland, Generations Working Together and Neighbourhood Networks in Scotland.

See: [Funding to support equality and human rights - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/consultation-papers/civil-rights-first-funding-2021-22/)

### **Investing in food and drink sector innovation**

Applications have now opened for a fund to support Scottish food and drink suppliers and producers to invest in future growth.

The annual Food Processing, Marketing and Cooperation Grant Scheme (FPMC) will enable investment across a range of projects including buildings and equipment, feasibility studies, co-operative ventures and the improvement of supply-chain efficiency.

A total of £7.3 million is available in this financial year to support initiatives that will safeguard jobs and increase sector efficiency.

See: [Investing in food and drink sector innovation - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/consultation-papers/food-and-drink-sector-innovation-2021-22/)

### **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](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/97422/routinely-exploited-vulnerabilities.pdf)

## **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 \(www.gov.uk\)](https://www.gov.uk/guidance/international-bus-or-coach-services-and-tours-vehicle-documents)

## **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: [National Insurance for workers from the UK working in the EEA or Switzerland - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland)

## **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: [Changes to notifying an option to tax land and buildings during coronavirus \(COVID-19\) - GOV.UK \(www.gov.uk\)](#)

### **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 [The Queen's Awards for Enterprise](#)

### **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.

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: [Competition overview - Women in Innovation Awards 2021/22 - Innovation Funding Service \(apply-for-innovation-funding.service.gov.uk\)](https://apply-for-innovation-funding.service.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.

### **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](#)

### **Travel restriction on France lifted**

Arrivals from France to Scotland will no longer need to quarantine if they are fully vaccinated under the latest review of travel restrictions.

The step to realign France with the rest of the EU is possible due to a reported fall in the country's Beta variant case rate. The latest review of international travel regulations has also moved India from the red travel list to amber.

Spain remains on the amber list, but travellers are advised to be cautious as investigations continue into a new variant originating in South America and now present in Spain.

It is recommended passengers choose a PCR test prior to departure from Spain, rather than other available tests such as lateral flow, to give greatest assurance before travelling. The latest changes come into effect at 4am on Sunday (8 August) following consideration of analysis by the Joint Biosecurity Centre (JBC).

The countries moving from the red to amber are India, Bahrain, Qatar and the United Arab Emirates. Georgia and Mexico, as well as the French overseas territories of Réunion and Mayotte, have moved to the red list which means travellers returning to Scotland will have to stay in managed isolation for 10 days.

In line with current guidance, individuals should not travel to red list countries on holiday, or for any leisure purposes.

In light of a decision taken by the UK Government, which manages contractual arrangements on behalf of the four nations, the price of a stay in managed isolation is also increasing from £1,750 to £2,285. The Scottish Government will review existing hardship and welfare arrangements for travellers in managed isolation to ensure they remain suitable following this change.

See: [Travel restriction on France lifted - gov.scot \(www.gov.scot\)](#)

## **Vaccinations for 16 to 17-year-olds**

All young people 16 to 17 years of age will now be offered the coronavirus (COVID-19) vaccination in Scotland. In line with the latest advice from the Joint Committee on Vaccination and Immunisation (JCVI), they will be offered a first dose of the Pfizer-BioNTech vaccine. From Friday 6 August, people who are 16 or 17 in mainland Scotland will be invited to register their interest through the online portal at NHS Inform and will then be sent an appointment via SMS or email. Eligible young people in Shetland, Orkney and Western Isles will be contacted by their health board and invited to attend clinics.

Alternatively, drop-in clinics will be available for 16 to 17-years-olds. The start date for clinics opening for this age group will be confirmed shortly.

Anyone who doesn't register an interest or attend a drop-in clinic, once open, will be sent an appointment invitation through the post. It is expected that everyone in this age group will have been offered a vaccination appointment by the end of September.

See: [Vaccinations for 16 to 17-year-olds - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/consultation-papers/collections/documents/Vaccinations-for-16-to-17-year-olds-2021-08-06.pdf)

## **£6.7 million support for legal aid firms**

A new fund worth £6.7 million to support legal aid firms has launched for applications.

The Legal Aid Business Support and Recovery Fund recognises the critical role legal aid firms play in the justice sector as Scotland recovers from COVID-19. It also ensures the availability of legal services for those most affected by the pandemic.

The fund has been established following close consultation with the legal profession and will be distributed to legal aid practices as part of the Scottish Government's Recover, Renew and Transform programme to support the justice sector.

See: [£6.7 million support for legal aid firms - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/consultation-papers/collections/documents/£6.7-million-support-for-legal-aid-firms-2021-08-06.pdf)