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BUSINESS NEWS ENGLAND

Welcome to our round up of the latest business 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!

UK Government sets out new timetable for introducing border controls

The UK Government has set out a new timetable for introducing full import controls for goods being imported from the EU to the UK.



Full customs declarations and controls will be introduced on 1 January 2022 as previously announced, although safety and security declarations will now not be required until 1 July 2022. Under the revised timetable:

- The requirements for pre-notification of Sanitary and Phytosanitary (SPS) goods, which were due to be introduced on 1 October 2021, will now be introduced on 1 January 2022.
- The new requirements for Export Health Certificates, which were due to be introduced on 1 October 2021, will now be introduced on 1 July 2022.
- Phytosanitary Certificates and physical checks on SPS goods at Border Control Posts, due to be introduced on 1 January 2022, will now be introduced on 1 July 2022.
- Safety and Security declarations on imports will be required as of 1 July 2022 as opposed to 1 January 2022.

See: [Government sets out pragmatic new timetable for introducing border controls - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/government-sets-out-pragmatic-new-timetable-for-introducing-border-controls)

Business and industry challenges in filling vacancies

The government has published an analysis of UK businesses' ability to fill job vacancies across different industries, and reasons for any recruitment challenges. The data covers Summer 2021, primarily after coronavirus (COVID-19) restrictions were eased.

Hospitality businesses are more than twice as likely as other industries to be experiencing challenges in filling vacancies compared with normal expectations for this time of year. Between 23 August and 5 September 2021, 30% of hospitality businesses said that vacancies were more difficult to fill than normal. This compares with 13% across all industries (up from 9% in early August).

Vacancy challenges are more common for larger businesses. Excluding those with fewer than 10 employees, 41% of businesses across all industries were struggling to fill vacancies in late August, up from 32% earlier in the month.

These difficulties coincide with a very busy time for recruitment, according to the latest [labour market data](#), with hospitality among several industries posting record numbers of vacancies in June to August 2021. Aside from hospitality (30%), the water (27%) and health (23%) industries were most likely to be finding it more difficult than normal to recruit staff in late August.

See: [Business and industry challenges in filling vacancies - GOV.UK \(www.gov.uk\)](#)

Live Events Reinsurance Scheme

The scheme rules for the Live Events Reinsurance Scheme have been published by the Department for Digital, Culture, Media and Sport (DCMS).

On 5 August 2021, the government announced that it is partnering with insurers to offer a cost indemnification insurance scheme which will make cover available against the cancellation, postponement, relocation or abandonment of events due to new UK Civil Authority restrictions in response to COVID-19.

The Live Events Reinsurance Scheme will support live events across the country — such as music festivals, conferences and business events — that are at risk of being halted or delayed due to an inability to obtain COVID-19 cancellation insurance. Cover will be available to purchase alongside standard commercial events insurance for an additional premium.

The scheme will not cover loss of revenue prompted by lower demand for tickets or venue capacity, and the scheme does not cover self-isolation of staff or performers. The scheme will cover a limited series, or run, of linked events, provided that the event organiser specifies which event dates from that limited series, or run, require cover and how much cover they are purchasing for each.

The Scheme will run to 30 September 2022 with a review point in Spring 2022. Cover will be available to purchase through participating insurers. A number of prominent insurers in the Lloyd's market, including Arch, Beazley, Dale, Ark and Munich Re, are supporting the scheme. Event organisers can now start approaching these insurers to discuss their cover.

The full scheme rules, as published by DCMS, can be found on this page: [UK Live Events Resinsurance Scheme \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

Are you planning to use a Freeport to import or export your goods?

In the Spring 2021 Budget the Chancellor announced a number of areas to be designated as Freeports. Those areas would have a number of direct and indirect tax advantages for businesses located there.



Among those advantages is relief from customs duty and the ability to make simplified declarations. HMRC have now published guidance for businesses planning to take advantage of the new procedures.

Freeport customs sites (also known as a 'free zone') are secure customs zones where you can import or export goods inside the UK's land border, but where special import or export rules apply.

If you choose to use a customs site to import or export goods, you may be able to:

- get relief from duties and import taxes
- use simplified declarations processes to reduce administrative burdens
- choose which rate of Customs Duty you use if processing the goods changes their classification

If your goods are purchased in the UK, you will continue to pay duties and import taxes using the normal UK rates.

If you are a business who wants to move goods into or out of a Freeport customs site, you will need to [apply to use the Freeport customs special procedure](#) (a single authorisation combined with easier declaration requirements) to import goods that are not controlled.

For more details see: [Get your business ready to use a Freeport customs site - GOV.UK \(www.gov.uk\)](#)

Government Postpone Making Tax Digital for Income Tax to 2024/25

Having listened to stakeholder feedback from businesses and the accounting profession, the government have announced that they will introduce Making Tax Digital (MTD) for Income Tax Self-Assessment (ITSA) a year later than planned, in the tax year beginning in April 2024.

This will give the self-employed and buy to let landlords an extra year to prepare for the digitalisation of Income Tax and also allow HMRC more time for customer testing of the pilot system.

The start date for partnerships to join MTD for ITSA has been put back still further to the tax year beginning in April 2025.

There has been no change to the £10,000 per annum gross income threshold which means that most self-employed traders and buy to let landlords will be mandated to comply with MTD for income tax from April 2024.

See: [Businesses get more time to prepare for digital tax changes - 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 recently been updated.

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

Tell HMRC about an option to tax land and buildings

Form VAT1614A has been updated.

HMRC is creating new versions of their forms that do not depend on Adobe Reader. Whilst this work is in progress the following methods can be used to make sure the form will download or open in Adobe Reader:

- Whatever browser you use, review your settings to make Adobe Reader the default program for opening PDF documents
- Windows users should right click on the form link then select 'Save target as' or 'Save link as'

- Mac users should right click on the form link then select 'Save linked file as'
- Save the form - the recommended place is in the documents folder
- Using Adobe Reader you can open the form

See: [Tell HMRC about an option to tax land and buildings - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/tell-hmrc-about-an-option-to-tax-land-and-buildings)

Red, amber, green lists: check the rules for travel to England from abroad

From 4am Monday 4 October 2021, the rules for international travel to England will change from the red, amber, green traffic light system to a single red list of countries and simplified travel measures for arrivals from the rest of the world. The rules for travel from countries and territories not on the red list will depend on your vaccination status.

See: [Red, amber, green lists: check the rules for travel to England from abroad - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/red-amber-green-lists-check-the-rules-for-travel-to-england-from-abroad)

COVID-19 and renting: guidance for landlords, tenants and local authorities

There is updated guidance following Prime Minister's statement on the autumn and winter plan.

This guidance provides advice to landlords and tenants on the provisions in the Coronavirus Act 2020, and further advice for landlords, tenants and local authorities more broadly about their rights and responsibilities during the COVID-19 outbreak.

See: [COVID-19 and renting: guidance for landlords, tenants and local authorities - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/covid-19-and-renting-guidance-for-landlords-tenants-and-local-authorities)

First UK manufactured rapid tests deployed across England

Rapid COVID-19 tests made by SureScreen in Derbyshire are the first UK-made lateral flow device (LFD) to get the green light for supervised testing. Rollout of SureScreen tests will support the testing of university students as they return to campuses and lecture theatres. The first UK-manufactured rapid tests – otherwise known as lateral flow devices or LFDs – are being rolled out to universities across England.

See: [First UK manufactured rapid tests deployed across England - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/first-uk-manufactured-rapid-tests-deployed-across-england)