

Written 20 September 2021

BUSINESS NEWS NORTHERN IRELAND

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!

Coronavirus update

The Joint Committee on Vaccination and Immunisation (JCVI) has advised that booster vaccines should be offered to those more at risk from serious disease, and who were vaccinated during Phase 1 of the vaccine programme (priority groups 1 to 9).

This includes:

- those living in residential care homes for older adults
- all adults aged 50 years or over
- frontline health and social care workers
- all those aged 16 to 49 years with underlying health conditions that put them at higher risk of severe COVID-19
- adult household contacts of immunosuppressed individuals

The JCVI advises that the booster vaccine dose is offered no earlier than 6 months after completion of the primary vaccine course, in the same order as during Phase 1.

The JCVI advises a preference for the Pfizer-BioNTech vaccine for the booster programme, regardless of which vaccine brand someone received for their primary doses. This follows data from the COV-BOOST trial that indicates the Pfizer-BioNTech vaccine is well tolerated as a third dose and provides a strong booster response.



Alternatively, a half dose of the Moderna vaccine may be offered. Where mRNA vaccines cannot be offered, for example due to allergies, the AstraZeneca vaccine may be considered for those who received it previously.

The Chief Medical Officer, Professor Sir Michael McBride said: “We expect COVID-19 infections will continue to circulate in the coming months, coinciding with seasonal flu and other respiratory viruses. This will inevitably put further pressure on our health service.

“Today’s announcement by JCVI will enable the more vulnerable to be vaccinated again. This will maximise individual protection ahead of winter. Most of the people in this group will also be eligible for the annual flu vaccine and we strongly advise them to take up this invitation as well.”

See: [JCVI updated advice on boosters welcomed | Department of Health \(health-ni.gov.uk\)](https://www.health-ni.gov.uk/news/jcvi-updated-advice-on-boosters-welcomed)

International Travel update

Following a meeting of UK Government Ministers it has been agreed to introduce a new travel framework, simplifying the current process.

From Monday 4 October the traffic light system will be removed with the merger of the green and amber lists, leaving a single red list. Travel requirements for arrivals from the rest of the world will be determined by a travellers vaccination status rather than the country they are travelling from. Going forward countries will be classified as red or non-red.

Proposed changes to pre-departure and post-arrival testing for travellers are under consideration and will be discussed by Executive Ministers this week.

See: [International Travel update | Department of Health \(health-ni.gov.uk\)](https://www.health-ni.gov.uk/news/international-travel-update)

Plastic Packaging Tax Starts 1 April 2022

The legislation to introduce the new Plastic Packaging Tax is included in the Finance Act 2021. Secondary legislation will be introduced later in the year. Until the secondary legislation becomes law, the contents of the HMRC Policy Paper are subject to change. More guidance will be published later in the year. You must continue to comply with all regulatory requirements for plastic packaging in other legislation.



HMRC Guidance published on 19 September provides a high level overview of Plastic Packaging Tax.

If you are a business that manufactures or imports 10 or more tonnes of plastic packaging over a 12-month period you will need to register for the tax. This is regardless of whether you will have to pay any tax. This includes importers of packaging which already contains goods, such as plastic bottles filled with drinks. Where the packaging you import already contains other goods, the tax only applies to the plastic packaging itself.

If you are a business that needs to register for the tax, you will need to pay Plastic Packaging Tax on any packaging that contains less than 30% recycled plastic. The tax will be charged at £200 per tonne. For example, if you manufacture 10 tonnes of plastic packaging, and 1 tonne contains less than 30% recycled plastic, you will need to pay £200.

The online service to register and pay will be available on 1 April 2022 when the tax takes effect.

Find more information on [the scope of the tax, who is liable to register and pay, and other requirements](#).

No capital allowances for plant and machinery installed in Houses of Multiple Occupation

HMRC have recently confirmed their view that common areas in Houses of Multiple Occupation (HMO) are parts of a “dwelling house” and ineligible for capital allowance claims.

The capital allowance legislation specifically denies tax relief for plant and machinery installed in a dwelling house. However, plant and machinery installed in the common areas such as hallways, stairs and lift shafts, in blocks of flats would qualify as the flats themselves are the dwellings, not the building as a whole.

This would seem inconsistent with the HMRC view on HMOs and there may be a test case on the interpretation, particularly as there is no definition of “dwelling house” in the tax legislation. There is also a lack of clarity concerning the status of University Halls of residence where there is often substantial expenditure on plant and machinery in common areas.

See: [CA11520 - Capital Allowances Manual - HMRC internal manual - GOV.UK \(www.gov.uk\)](#) and [CA23060 - Capital Allowances Manual - HMRC internal manual - GOV.UK \(www.gov.uk\)](#)

Enterprise Nation Female Start-up of the Year 2021

The Female Start-up of the Year award celebrates the best of British female entrepreneurship in the UK. Whether you have created an incredible product, offer an amazing service or you are doing something truly different with your business, Enterprise Nation want to hear from you.

The judges are looking for a clear direction for the future of entrants' start-up with a vision, purpose and mission. In return, there are business-boosting prizes and opportunities on offer to the winner.

Applications close at 5pm on Wednesday 22 September 2021, for further information visit the [Enterprise Nation](#) website.

VAT rate reduction for hospitality, holiday accommodation and attractions.

The reduced VAT rate of 5% has been extended until 30 September 2021. Following this, an interim rate of 12.5% will be in place for a further six months with the standard rate of 20% returning in April 2022.

If you are a VAT registered business, check if you can temporarily reduce the rate of VAT on supplies relating to hospitality, accommodation, or admission to certain attractions.

Hospitality:

If you supply food and non-alcoholic beverages for consumption on your premises, for example, a restaurant, café or pub, you're currently required to charge VAT at the standard rate of 20%. However, when you make these supplies between 15 July 2020 and 31 March 2021 you will only need to charge 5%.

You will also be able to charge the reduced rate of VAT on your supplies of hot takeaway food and hot takeaway non-alcoholic drinks.

More information about how these changes apply to your business can be found in [Catering, takeaway food \(VAT Notice 709/1\)](#).

Hotel and holiday accommodation:

You will also benefit from the temporary reduced rate if you:

- supply sleeping accommodation in a hotel or similar establishment
- make certain supplies of holiday accommodation
- charge fees for caravan pitches and associated facilities
- charge fees for tent pitches or camping facilities

More information about how these changes apply to your business can be found in [Hotels and holiday accommodation \(VAT Notice 709/3\)](#).

Admission to certain attractions:

If you charge a fee for admission to certain attractions where the supplies are currently standard rated, you will only need to charge the reduced rate of VAT between 15 July 2020 and 31 March 2021.

However, if the fee you charge for admission is currently exempt, that will take precedence and your supplies will not qualify for the reduced rate.

More information about how these changes apply to your business can be found in [VAT: Admission charges to attractions](#).

For the full details including the Flat Rate Scheme, The Tour Operators Margin Scheme, Retail Schemes and Accounting for supplies that straddle the temporary reduced rate see: [VAT: reduced rate for hospitality, holiday accommodation and attractions - GOV.UK \(www.gov.uk\)](#)

Applications are now open for Rising Stars 4.0

The competition for innovative, early-stage tech companies has been designed to showcase the best the country has to offer, providing a platform for businesses from England, Scotland, Wales and Northern Ireland to shine bright.

Entrants are supported throughout the application process and given training and support at each stage of the competition to enable you to compete to ensure your business is investor ready and deliver the perfect pitch in front of leading investors, influencers and corporates.

There is a live Q&A session taking place on the 29 September, where you can find out what's required and what you can expect as part of the process. You will also have the chance to ask any specific questions you have. Applications close on 20 October 2021.

See: [Rising Stars - UK pitch competition for early-stage tech startups - Tech Nation](#)

Export Causeway initiative: upcoming events

The Export Causeway initiative, for companies that are interested to move into new export markets, is offered to all businesses in the Causeway Coast & Glens area either as existing exporters or new to exporting.

In collaboration with Invest NI, Causeway Coast & Glens Borough Council, Enterprise Causeway and Roe Valley Enterprises Limited, the Causeway Chamber is facilitating this initiative by running a monthly workshop with expert presenters offering advice and information focussing on different topics at each session, followed by the opportunity to book a one to one confidential meeting with the presenter. The September event has already occurred, but the remaining events will take place:

- 13 October 2021 - Declan Murtagh – [Maximising Social Media](#)
- 17 November 2021 - Michael McIntyre – [Sales Prospecting for Export Growth](#)
- 15 December 2021 - Sue Wright – [Export Documentation & Logistics](#)
- 19 January 2022 - Una McSorley – [Perfecting your Pitch](#)
- 23 February 2022 - Michael McIntyre – [Selling Effectively](#)

One to one fifteen-minute scheduled zoom appointments are available for attendees with the presenter, after each webinar.

See: [Export Causeway initiative: upcoming events \(nibusinessinfo.co.uk\)](#)

US IT and Cybersecurity services provider Agio is to create 100 jobs and a new technology centre in Belfast.

The New York company provides AI-enabled technology services for the Financial Services industry, with a specific focus on the Alternative Asset Management market which includes Hedge Funds, Private Equity and Asset Managers. Invest Northern Ireland has offered Agio set up expertise and £650,000 of support towards the creation of the new jobs. The roles will be a hybrid of home based and located in Agio's Belfast technology centre at Urban HQ. Recruitment is already underway, with 19 roles in place. Jobs such as network, server and public cloud engineering, end user analysts, cybersecurity consultants, and business development roles are available.

See: [Minister Lyons announces New York company Agio to create 100 jobs | Department for the Economy \(economy-ni.gov.uk\)](https://www.economy-ni.gov.uk/news/minister-lyons-announces-new-york-company-agio-to-create-100-jobs)