

Written 24 January 2022

## **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!

### **Prepare your business for Making Tax Digital (MTD) for VAT**

Making Tax Digital for VAT becomes mandatory for all VAT registered businesses from 1 April 2022



Businesses with a taxable turnover above £85,000 have already been required to follow Making Tax Digital, keeping digital records and filing VAT returns using compatible software since April 2019.

From 1 April 2022, all VAT registered businesses must file digitally through Making Tax Digital, regardless of turnover.

We can sign you up to MTD, although you will be responsible for meeting your VAT obligations. Those who do not join Making Tax Digital for VAT may be charged a penalty for failure to do so.

If your business has not signed up to MTD compatible bookkeeping software then please talk to us urgently about how we can help your business comply with the new law.

#### **Submitting your tax return**

If you've already sent us your information and we have submitted your return to HMRC, thank you! You don't need to do anything else other than pay any amount due.

If you have not sent us your information (because of Coronavirus) HMRC are now waiving late filing and late payment penalties for one month – giving you extra time, if you need it, to send your information to us so we can complete your tax return and submit it to them.

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You will not receive a late filing penalty as long as your tax return is filed online by 28 February. Interest will be charged from 1 February on any outstanding liabilities you have not paid. You will not be charged a 5% late payment penalty if you pay your tax or make a Time to Pay arrangement by 1 April.

If you can't pay in full by 31 January because of financial difficulties, HMRC may be able to help by arranging a payment plan. Payment plans or payments in full must be in place by midnight on 1 April to avoid a late payment penalty. If you owe less than £30,000, you may be able to do this online without speaking to them. Go to GOV.UK and search 'HMRC payment plan'.

Please contact us if you need assistance.

### **England to return to Plan A following the roll out of the booster programme**

The government has announced that England will fully return to Plan A on Thursday 27 January.

This means the government is no longer asking people to work from home if they can. People should speak to their employers about arrangements for returning to the office and should follow the Working Safely guidance. Face coverings are no longer to be advised in classrooms for both staff and pupils. From Thursday 27 January:

- Venues and events will no longer be required by law to use the NHS Covid Pass. The NHS Covid Pass can still be used on a voluntary basis as was previously the case in Plan A.
- Face coverings are no longer required by law in any setting. Public health guidance will remain in place, suggesting individuals should continue to wear a face covering in crowded and enclosed spaces, where you may come into contact with people you do not normally meet.
- The Department for Education will remove national guidance on the use of face coverings in communal areas, with local Directors of Public Health able to recommend the use of face coverings in education settings across their area only where the department and public health experts judge the measure to be proportionate due to specific health concerns. This is a temporary measure and Directors of Public Health continue to advise individual settings experiencing outbreaks.
- Any local introduction of face coverings must be subject to routine review and removed at the earliest opportunity.

See: [England to return to Plan A following the success of the booster programme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/england-to-return-to-plan-a-following-the-success-of-the-booster-programme)

### **Police CyberAlarm**

The Police CyberAlarm is a free tool to help your business understand and monitor malicious cyber activity. Police CyberAlarm acts as a "CCTV camera" monitoring the traffic seen by your businesses' connection to the internet. It will detect and provide regular reports of suspected malicious activity, enabling your business to minimise your vulnerabilities.

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Once you become a 'Police CyberAlarm' member, you install a 'CyberAlarm Virtual Server' on your system, which will be used to collect and process traffic logs identifying suspicious activity from your firewall/internet gateway.

#### What are the benefits to my business?

- regular reporting
- identify your business vulnerabilities
- business information and intelligence
- helping the police help you

See: [Police CyberAlarm](#)

### **Discover 5G technology in Japan**

Japan is embracing 5G and is expected to become the leading force in cellular technology by 2026. With this Innovate UK-funded Global Business Innovation Programme (GBIP), this is your chance to showcase your business to Japan's game-changing cellular technology business ecosystem, with a four-day market visit.

Up to 15 ambitious UK businesses will be selected to explore the growth opportunities in this market, and an exclusive chance to connect with innovation collaborators, partners and those like-minded.

This initiative is relevant for businesses that focus on the diversification of the UK's 5G ecosystem, including enhanced cybersecurity, speed of deployment and a reduction in the integration barriers.

See: [Innovate UK's Global Business Innovation Programme Flyer \(ukri.org\)](#)

### **Hydrogen BECCS Innovation Programme**

The Department for Business, Energy & Industrial Strategy (BEIS) has launched a new programme to help develop innovative technologies to produce hydrogen, a clean energy source, from sustainable biomass and waste.

The Hydrogen BECCS Innovation Programme is funded through the £1 billion Net Zero Innovation Portfolio, which aims to accelerate the commercialisation of innovative clean energy technologies and processes through the 2020s and 2030s.

BECCS technology can uniquely offer the ability to remove carbon dioxide from the atmosphere, as the CO<sub>2</sub> absorbed during the growth of the sustainable biomass and the organic content found in waste can then be permanently removed from the atmosphere using carbon capture technologies. Hydrogen BECCS technologies therefore have a key role to play on the UK's path to net zero emissions, providing hydrogen as a clean fuel for hard-to-decarbonise sectors such as transport and heavy industry, while also removing greenhouse gases from the atmosphere.

See: [New scheme for technologies producing hydrogen from biomass \(nibusinessinfo.co.uk\)](#)

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## Diffuse Coastal Pollution Challenge

Geovation and the UK Hydrographic Office (UKHO) have launched a challenge to find a sustainable solution to diffuse coastal pollution.

Diffuse pollution is pollution from multiple, often unidentified sources. Diffuse pollution causes significant damage to the coastal environment. Impacts of diffuse pollution are disturbing, including eutrophication, loss of biodiversity, human health, and adverse effects to the food chain.

The main source of water quality degradation worldwide is diffuse pollution. Half of the world's population suffer from polluted water; freshwater diversity has declined by 81 per cent and 500 marine locations are now dead zones. All these issues are significant effects of diffuse coastal pollution, the ripple effect is global.

Geovation's approach is grounded in research and collaboration - working together with innovators and start-ups is key to proposing the most effective and long-term real solutions.

The challenge is open to UK residents over 18 years old and UK registered Ltd companies. Joining the challenge offers several benefits including:

- up to £5,000 for challenge winners
- a chance to collaborate with UKHO and Ordnance Survey
- PR opportunities
- getting access to the most cutting edge data

On initial registration for the challenge you will get access to the data, information and primary and secondary research Geovation and UKHO have carried out, which will help you create your solution.

You can then make a full application to the challenge - applicants will need to submit a slide deck and video. After the successful start-ups have been announced, Geovation will work with them to refine, and challenge proposed solutions. Following that, pitching will take place and the winners will be announced and awarded the cash prize.

See: [Diffuse Coastal Pollution Challenge | Geovation](#)

## Driving the Electric Revolution – Building Talent for the Future 2

Innovate UK's Driving the Electric Revolution challenge, part of UK Research and Innovation, is investing up to £4.5 million in grants for projects building talent for the future.

The aim of this competition is to create and deliver course content and materials that will support skills, talent and training across Power Electronics, Machines and Drives (PEMD) manufacturing and supply chains; building awareness of PEMD and filling key gaps in the UK's workforce talent and training capabilities.

Opportunities could include but are not limited to:

- schools' engagement
- apprenticeships and internships

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- upskilling and reskilling of existing workforce
- technical courses and vocational training
- undergraduate, postgraduate and continuing professional development (CPD)

This is an expression of interest (EoI) stage of a two stage competition. There is no funding at this EoI stage. If you are successful in this stage, you will be invited to apply into the full stage competition, which will open in March 2022.

See: [Competition overview - Driving the Electric Revolution – Building Talent for the Future 2: EoI - Innovation Funding Service \(apply-for-innovation-funding.service.gov.uk\)](#)

### **Leaseholders to own their own buildings under government proposals**

Leaseholders in England and Wales could find it easier and cheaper to buy the freehold of their building under new proposals to create a fairer housing system.

A government consultation has opened to look at proposals that could make it cheaper and easier for leaseholders to buy the freeholds of their homes. The consultation follows the reset of government approach to building safety, and forms part of the reforms to property law.

As part of a consultation, homeowners and the housing industry are being invited to give their views on proposals from the Department for Levelling Up, Housing and Communities to allow more leaseholders in mixed-use buildings to take control and ownership of their building.

See: [Reforming the leasehold and commonhold systems in England and Wales - GOV.UK \(www.gov.uk\)](#)

### **Guidance on making wills using video-conferencing**

The Government is introducing legislation to allow people to use video-conferencing technology for the witnessing of wills being made.

The legislation recognises that:

- An increasing number of people have sought to make wills during the Covid 19 pandemic, but for people shielding or self-isolating it is extremely challenging to follow the normal legalities of making a will - namely it being witnessed by two people.
- In response to this The law (the Wills Act 1837) will be amended to state that whilst this legislation is in force, the 'presence' of those making and witnessing wills includes a virtual presence, via video-link, as an alternative to physical presence.

The legislation will apply to wills made since 31 January 2020, the date of the first registered Covid-19 case in England and Wales, except:

- cases where a Grant of Probate has already been issued in respect of the deceased person
- the application is already in the process of being administered

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The legislation applies to wills made until 31 January 2024, however this can be shortened or extended if deemed necessary, in line with the approach adopted for other coronavirus legislative measures. The Government will consider whether to change the law permanently in due course. The advice remains that where people can make wills in the [conventional way](#) they should continue to do so.

See: [Guidance on making wills using video-conferencing - GOV.UK \(www.gov.uk\)](#)

### **Transport and scrap metal licence renewals to include a tax check in 2022**

HMRC is developing the system for tax checks that will apply to renewals of taxi driver and scrap metal site licences, among others, in England and Wales. The check will be integrated into the licencing application and agents will not be able to complete it on behalf of clients.

From April 2022, the renewal of certain licences in the transport and scrap metal sectors will require the applicant to complete a tax check with HMRC. When renewing their licences, applicants will need to complete a basic online check to confirm they are registered for tax if they need to be.

See: [Some transport licence renewals to include a tax check | ICAEW](#)

### **Proposals to strengthen protected landscapes announced**

Plans to boost nature recovery and safeguard England's national parks for future generations have been set out by Environment Secretary George Eustice.

The proposals, which will be subject to consultation, are set out in the Government's response to Julian Glover's independent [Landscapes Review](#) which looked at whether the protections for National Parks and Areas of Outstanding Natural Beauty (AONBs) are still fit for purpose. The Government's response sets out changes to increase access to nature and ensure protected landscapes can deliver more for climate, nature, people and places for the next 70 years and beyond.

A new national landscapes partnership will bring together those responsible for managing England's National Parks and AONBs to collaborate, share knowledge and tackle common objectives such as nature recovery and improved public access.

See: [Ambitious proposals to strengthen our protected landscapes announced - GOV.UK \(www.gov.uk\)](#)

### **NHS Test and Trace in the workplace**

What to do if you or someone you employ is required to self-isolate. This includes being contacted by NHS Test and Trace, self-isolation rules and financial support.

The advice for people who have a positive lateral flow device (LFD) test result has changed. They are no longer required to have a follow-up polymerase chain reaction (PCR) test, and they should stay at home and self-isolate immediately.

People who have a positive LFD test result should only have a follow-up PCR test if:

- they wish to claim the [Test and Trace Support Payment](#)

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- they have a health condition that means they [may be suitable for new coronavirus \(COVID-19\) treatments](#)
- they are taking LFD tests as part of research or surveillance programmes, and the programme asks them to do so
- they have a positive day 2 LFD test [after arriving in England](#)

Businesses should:

- support workers if they are required to self-isolate
- support workers to follow the wider stay at home guidance to keep themselves and others safe
- continue targeted asymptomatic testing in high-risk workplaces
- display an NHS QR code poster and have a system for non-digital users, so that people can be notified if they may have been exposed to the virus
- improve ventilation
- advise those who have tested positive to identify close contacts, so they can follow the relevant public health guidance

See: [NHS Test and Trace in the workplace - GOV.UK \(www.gov.uk\)](#)

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