

Written 17 June 2020

## **C19 BUSINESS NEWS UPDATE**

As the Pandemic continues the Government continually updates its business guidance so take some time to check this newsletter for anything that affects your business.

One essential reminder in this newsletter is to reinstate your VAT direct debit if you cancelled it as the VAT deferment scheme ends 30 June and it takes three days to reinstate a VAT direct debit (see below).

Above all stay safe!

### **BUSINESSES NEED TO REINSTATE VAT DIRECT DEBITS**

The deferral of VAT payments due to coronavirus comes to an end on 30 June and businesses need to take action to reinstate their direct debit mandates.

The Institute of Chartered accountants in England and Wales (ICAEW) Tax Faculty has reminded its members.

The VAT payment deferral means that all UK VAT-registered businesses have the option to defer VAT payments due between 20 March and 30 June 2020 until 31 March 2021.

However, ICAEW is reminding businesses that they need to take steps to reinstate their direct debit mandates so that they are in place in time for payments due in July 2020 onwards. Any outstanding returns should be filed, and three working days should be allowed to elapse before reinstating the direct debit mandate.

HMRC will issue guidance on the end of the VAT deferral period very soon but, to be effective, direct debit mandates usually need to be set up three working days before a VAT return is filed. We cannot set up direct debit mandates on behalf of our clients; the business needs to set up the mandate through their business tax account.

HMRC has confirmed that it will not collect the outstanding balance of deferred VAT when the direct debit mandate is reinstated. HMRC has made the necessary systems change to avoid this happening for businesses in MTD for VAT.

See: [https://www.icaew.com/insights/tax-news/2020/jun-2020/businesses-need-to-reinstate-vat-direct-debits?mi\\_u=3abea46f08cc6556d0f22dd0af9acb7ea9117c91&utm\\_campaign=Members%20-%20ICAEW&utm\\_medium=email&utm\\_source=1440536\\_Faculties\\_TAXnewswire\\_16Jun20\\_PO&dm\\_i=47WY%2CUVIW%2CJWEGN%2C3RW7L%2C1](https://www.icaew.com/insights/tax-news/2020/jun-2020/businesses-need-to-reinstate-vat-direct-debits?mi_u=3abea46f08cc6556d0f22dd0af9acb7ea9117c91&utm_campaign=Members%20-%20ICAEW&utm_medium=email&utm_source=1440536_Faculties_TAXnewswire_16Jun20_PO&dm_i=47WY%2CUVIW%2CJWEGN%2C3RW7L%2C1)

## CRITICAL WORKERS WHO CAN ACCESS SCHOOLS OR EDUCATIONAL SETTINGS

The Government has updated its list of List of critical workers (key workers) who can send their children to school or other educational settings during the coronavirus (COVID-19) outbreak.

See: [https://www.gov.uk/government/publications/coronavirus-covid-19-maintaining-educational-provision?utm\\_source=1d1e4b82-014a-4db2-8ae8-172fa6fff72b&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/coronavirus-covid-19-maintaining-educational-provision?utm_source=1d1e4b82-014a-4db2-8ae8-172fa6fff72b&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## RESERVISTS RETURNING TO CIVILIAN WORK ELIGIBLE FOR GOVERNMENT SUPPORT SCHEMES

Military reservists will be able to access the government's self-employment scheme and those returning to work in the coming months will be eligible for the job retention scheme, the Chancellor announced 15 June.

See: [https://www.gov.uk/government/news/reservists-returning-to-civilian-work-eligible-for-government-support-schemes?utm\\_source=3227fb62-d0fd-41a3-ab8f-dc856e36f1b8&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/news/reservists-returning-to-civilian-work-eligible-for-government-support-schemes?utm_source=3227fb62-d0fd-41a3-ab8f-dc856e36f1b8&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## GUIDANCE FOR PROSPECTIVE STUDENTS

The Student Loans Company (SLC) issues guidance for prospective students and answers common questions related to the COVID-19 outbreak.

### Contents

- [Can I still apply for student finance?](#)
- [Will my application be delayed?](#)
- [Can I still contact you if I need help?](#)
- [What if I cannot post the evidence you've asked for because I'm self-isolating or unwell?](#)
- [I cannot send new medical evidence from my GP because of COVID-19. Do I have to wait until I have new evidence to make my application for Disabled Students' Allowances \(DSAs\)?](#)
- [I cannot post my DSA1 form to you because of the COVID-19 outbreak. Can I email it?](#)
- [My parent/partner has recently lost their job. How will this affect my student finance?](#)
- [I am looking to apply as a Migrant Worker, how will the COVID-19 outbreak affect this?](#)
- [I cannot complete my DSA1 form as my university or college is closed. What should I do?](#)
- [I cannot get to a Study Needs Assessment Centre because of COVID-19. What should I do?](#)

See: [https://www.gov.uk/guidance/guidance-for-prospective-students?utm\\_source=a624e403-e966-40fa-8361-909f33af2a8d&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/guidance-for-prospective-students?utm_source=a624e403-e966-40fa-8361-909f33af2a8d&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **UPDATED HELP AND SUPPORT IF YOUR BUSINESS IS AFFECTED BY CORONAVIRUS (COVID-19)**

The Government has updated its site where you can watch videos and register for the free webinars to learn more about the support available to help you deal with the economic impacts of coronavirus.

See: [https://www.gov.uk/guidance/help-and-support-if-your-business-is-affected-by-coronavirus-covid-19?utm\\_source=e0fb477d-27a7-4b38-b3a8-ae1c84bf964a&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/help-and-support-if-your-business-is-affected-by-coronavirus-covid-19?utm_source=e0fb477d-27a7-4b38-b3a8-ae1c84bf964a&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **CHECK WHICH EMPLOYEES YOU CAN PUT ON FURLOUGH TO USE THE CORONAVIRUS JOB RETENTION SCHEME**

This guidance page was updated on 15 June 2020 to include details on how the scheme will change from 1 July.

The first time you will be able to make claims for days in July will be 1 July, you cannot claim for periods in July before this point.

31 July is the last day that you can submit claims for periods ending on or before 30 June.

See: [https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme?utm\\_source=13e820c2-94c1-42fc-8ef6-e0dea23dff1d&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme?utm_source=13e820c2-94c1-42fc-8ef6-e0dea23dff1d&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **UPDATED GUIDANCE ON WHICH VENUES CAN OPEN AND WHICH BUSINESS REMAIN CLOSED IN ENGLAND**

In line with the government roadmap, on 15 June 2020 changes were made to the regulations to ease restrictions on business closures. These changes mean that further businesses and venues can open, in particular non-essential retail.

To reduce social contact, some businesses and venues, including many of those in the leisure and hospitality sectors must remain closed. The full list of business and venues that must remain closed are included in the table below, with exceptions shown in the right-hand column.

Failure to follow the law relating to these closures can lead to the business being issued a prohibition notice or the individual responsible for the business being issued a fixed penalty notice or being prosecuted.

All business and venues that are in operation should follow COVID-19 secure guidelines.

See: <https://www.gov.uk/government/publications/further-businesses-and-premises-to-close/further-businesses-and-premises-to-close-guidance>

## **HM TREASURY (HMT) CORONAVIRUS (COVID-19) BUSINESS LOAN SCHEME STATISTICS**

HMT management information about the Coronavirus Business Interruption Loan Scheme (CBILS), Coronavirus Large Business Interruption Loan Scheme (CLBILS), Bounce Back Loan Scheme (BBLs) and Future Fund Scheme.

See: [https://www.gov.uk/government/collections/hm-treasury-coronavirus-covid-19-business-loan-scheme-statistics?utm\\_source=1153aab8-b179-442e-b33f-cabd40ff4240&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/collections/hm-treasury-coronavirus-covid-19-business-loan-scheme-statistics?utm_source=1153aab8-b179-442e-b33f-cabd40ff4240&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **HOW TO WORK SAFELY IN DOMICILIARY CARE IN ENGLAND**

A resource for those working in domiciliary care providing information on the use of personal protective equipment (PPE).

See: [https://www.gov.uk/government/publications/covid-19-how-to-work-safely-in-domiciliary-care?utm\\_source=cd624031-880d-46b6-ae1e-3757ea3caebf&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/covid-19-how-to-work-safely-in-domiciliary-care?utm_source=cd624031-880d-46b6-ae1e-3757ea3caebf&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **HOW TO WORK SAFELY IN CARE HOMES**

Guidance for those working in care homes providing information on how to work safely during this period of sustained transmission of COVID-19.

See: [https://www.gov.uk/government/publications/covid-19-how-to-work-safely-in-care-homes?utm\\_source=0225ddc5-ecbd-47a0-8e10-5f95ad4ddba3&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/covid-19-how-to-work-safely-in-care-homes?utm_source=0225ddc5-ecbd-47a0-8e10-5f95ad4ddba3&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **VULNERABLE CHILDREN NATIONAL CHARITIES STRATEGIC RELIEF FUND**

The Government has announced Details of the £7.6 million Vulnerable Children National Charities Strategic Relief Fund and how to apply.

See: [https://www.gov.uk/government/publications/vulnerable-children-national-charities-strategic-relief-fund?utm\\_source=39f8d6ed-77bd-4ad9-b3e4-740f41273db8&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/vulnerable-children-national-charities-strategic-relief-fund?utm_source=39f8d6ed-77bd-4ad9-b3e4-740f41273db8&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **OPSS CORONAVIRUS (COVID-19) GUIDANCE FOR BUSINESS AND LOCAL AUTHORITIES**

The Office for Product Safety and Standards (OPSS) is focusing on the key issues surrounding Government measures to protect the public during the coronavirus (COVID-19) pandemic. During this challenging period, OPSS are working with business to understand where regulatory requirements are preventing them delivering the products the public and NHS need.

See: [https://www.gov.uk/guidance/opss-coronavirus-covid-19-guidance-for-business-and-local-authorities?utm\\_source=590b01f0-54fa-4a3a-9355-5c19fff4e648&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/opss-coronavirus-covid-19-guidance-for-business-and-local-authorities?utm_source=590b01f0-54fa-4a3a-9355-5c19fff4e648&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)