

Written 26 June 2020

C19 BUSINESS NEWS UPDATE

At the end of next week pubs restaurants and hairdressers will open in England, and social distancing rules are changing. On 1 July, a new phase in the Coronavirus Job Retention Scheme starts – flexible working which is a complicated process if your employees are working part time and you are claiming Furlough for the remainder of their time. Talk to us about the scheme, we have developed a spreadsheet to record the data needed to make the claims from 1 July.

For struggling businesses there is now a “moratorium” procedure in place to give space to think about available options (see below).

Have a good weekend and stay safe!

LIMITED COMPANIES and LLP’s

How to apply for breathing space to consider a rescue plan for your company, under measures to support companies and other types of business in financial difficulty.

If your business has or is really struggling, you can get “formal” breathing space to consider a rescue plan for your company.

A moratorium gives struggling businesses formal breathing space in which to explore rescue and restructuring options, free from creditor action.

Except in certain circumstances, no insolvency proceedings can be instigated against the company during the moratorium period. It also prevents legal action being taken against a company without permission from the court - with the exception of employment tribunal proceedings, or proceedings between an employer and a worker, which do not require permission of the court to commence or continue.

Directors remain in control of the company and will still need to meet their filing obligations with Companies House. Late filing penalties will still be applied where accounts are filed late.

How to get a moratorium

The directors must file for or apply to court for a moratorium. It will give the company 20 business days to consider rescue options.

The moratorium will be managed by a monitor, who is a licensed insolvency practitioner.

Extending a moratorium

The moratorium can be extended for a further 20 business days without creditor consent, or for a longer period with creditor consent, by filing relevant statements with the court. It can also be extended further on application to the court.

Any extension must be made before the current expiry of the moratorium.

What to send to Companies House

To make sure the company's record is accurate and up to date, any notices must be delivered to Companies House as quickly as possible.

The monitor must deliver notice of the commencement of a moratorium to Companies House.

They also need to receive a notice if:

- the moratorium is extended
- the moratorium is terminated early
- the monitor is replaced, or an additional monitor is appointed
- the court makes an order giving permission for the disposal of property

The moratorium will expire at the end of the initial 20 business day period or any extended period.

The monitor is not required to deliver a notice stating that the moratorium has ended if it has expired by time.

The monitor must deliver a notice if it has ended for another reason, such as:

- it has been terminated early by the monitor
- the company has entered an insolvency procedure

Who it applies to:

A moratorium can be applied for by companies and LLPs registered in England and Wales, Scotland and Northern Ireland.

See: https://www.gov.uk/guidance/applying-for-a-moratorium-under-the-corporate-insolvency-and-governance-act-2020?utm_source=a826c7e8-d43a-42a1-97f3-ad6bc902fbf5&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

If you are in difficulty, please talk to us and we will do our best to help you review all available options.

STATUTORY SICK PAY PAID TO EMPLOYEES DUE TO CORONAVIRUS (COVID-19)

Change have been made to the guidance to include information about employees who have transferred under the TUPE regulations has been added.

This scheme is for employers. You can claim back up to 2 weeks of SSP if:

- you have already paid your employee's sick pay (use the SSP calculator to work out how much to pay)
- you are claiming for an employee who is eligible for sick pay due to coronavirus
- you have a PAYE payroll scheme that was created and started on or before 28 February 2020
- you had fewer than 250 employees on 28 February 2020 across all your PAYE payroll schemes

See: https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19?utm_source=f841e9f7-6ad3-4f11-bdef-090b1bc5bcc&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

ENGLAND - REVIEW OF TWO METRE SOCIAL DISTANCING GUIDANCE

Review of two metre social distancing guidance and summary of review findings.

Documents



[Review of two metre social distancing guidance](#)

HTML



[Review of two metre social distancing guidance](#)

PDF, 293KB, 13 pages

This file may not be suitable for users of assistive technology. [Request an accessible format.](#)



[Review of two metre social distancing guidance \(print version\)](#)

PDF, 301KB, 16 pages

This file may not be suitable for users of assistive technology. [Request an accessible format.](#)



[Review of two metre social distancing guidance \(large print\)](#)

PDF, 297KB, 21 pages

This file may not be suitable for users of assistive technology. [Request an accessible format.](#)

See: https://www.gov.uk/government/publications/review-of-two-metre-social-distancing-guidance?utm_source=6ac7433c-6d68-44b6-959c-2182f211b3e5&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

ENGLAND - PUBS, RESTAURANTS AND HAIRDRESSERS TO REOPEN FROM 4 JULY

Practical guidelines published to help restaurants, pubs and hairdressers reopen safely. The new guidance sets out a range of measures for pubs and restaurants to become Covid-19 secure, including:

- requiring use of table service where possible instead of ordering at the bar and assigning a single staff member per table
- encouraging use of contactless ordering from tables where available, such as through an app
- discouraging non-essential trips by staff within venues, such as between the kitchen and front of house, by using radios and other electronic devices to communicate
- encouraging customers to use hand sanitiser or handwashing facilities as they enter the venue
- providing clear guidance on social distancing and hygiene as people arrive on the premises, with signage and visual aids

See: https://www.gov.uk/government/news/pubs-restaurants-and-hairdressers-to-reopen-from-4-july?utm_source=7209dfed-2aa2-485a-adaa-89e5625432ab&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

GUIDANCE FOR COMPANIES HOUSE CUSTOMERS, EMPLOYEES AND SUPPLIERS

Companies House has plans in place to maintain services for customers and protect the welfare of employees during the coronavirus (COVID-19) outbreak. Guidance includes an update that allows users to upload their change of constitution forms.

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See: https://www.gov.uk/guidance/coronavirus-guidance-for-companies-house-customers-employees-and-suppliers?utm_source=18447677-8ae5-48ec-a50b-09804e7f4728&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

ENGLAND - NEW GOVERNMENT GUIDANCE SUPPORTS REOPENING OF TOURISM AND VISITOR ATTRACTIONS ON JULY 4

The Government has outlined the measures that will allow UK tourism and visitor attractions to reopen to the public.

The guidance, published today by the Department for Digital, Culture, Media and Sport, outlines the processes and facilities that businesses must put in place before reopening on July 4 so that both staff and visitors can be kept safe.

The advice will include guidelines for hotels and accommodation providers - such as campsites, caravan parks and short term lets – as well as indoor and outdoor visitor attractions and conference and events centres. Providing the conditions of the guidance are met, the wider sector is currently expected to open from 4 July 2020.

- Guidance on Tourism and the Visitor Economy, published today, will help to get the tourism sector back up and running so the public can safely take domestic holidays and visit attractions on days out
- A new Visit England standard will ensure hotels, other accommodation providers and attractions are compliant with government regulations and guidance

Timed tickets, cashless payments and social distancing to be in use for indoor and outdoor
The guidance makes clear that the following measures should be put in place:

- Hotels and accommodation providers will introduce deep cleaning regimes between guests.
- Meal services including breakfasts will be pre-booked and timed.
- Timed tickets will be introduced for exhibitions, theme parks, galleries and attractions to reduce the number of visitors in locations at the same time.
- One-way systems, clear floor markings and a queue management system should be in place to maintain social distancing measures at all attractions and help to limit contact between both staff and visitors.
- Organisations will also encourage cashless payments throughout to avoid cross contamination.
- In addition, visitor attractions will be instructed to introduce regular deep cleaning regimes across their site and some interactive displays will be temporarily closed. attractions

See: https://www.gov.uk/government/news/new-government-guidance-supports-reopening-of-tourism-and-visitor-attractions-on-july-4?utm_source=a5dc77e0-282b-4a5b-83f9-e37f412ebbe5&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

UK- RULES THAT HAVE BEEN RELAXED TO HELP BUSINESSES DURING THE CORONAVIRUS PANDEMIC

The Department for Business, Energy & Industrial Strategy have published a list of the rules that have been temporarily relaxed to make it easier for businesses to continue working through the disruption caused by coronavirus (COVID-19).

The government has temporarily relaxed the rules in the following areas:

- **Annual leave:** Workers will be allowed to carry over leave into the next 2 years.
- **Business rates revaluation postponed:** Revaluation of business rates will no longer take place in 2021 to help reduce uncertainty for firms affected by the impacts of coronavirus.
- **Childcare funding:** Councils will be able to move around government funding for free childcare entitlements to make sure sufficient childcare places are available for vulnerable children and those of critical workers.
- **Companies House enforcement:** Enforcement process has been relaxed, including temporarily pausing the strike off process to prevent companies being dissolved.
- **Competition law:** Rules have been relaxed for certain agreements that would normally be considered anti-competitive.
- **Corporate insolvency and governance:** New measures have been introduced to relieve the burden on businesses, including:
 - temporary easements on filing requirements and Annual General Meetings (AGMs)
 - a new moratorium to give companies breathing space from their creditors while they seek a rescue
 - temporarily removing the threat of personal liability for wrongful trading from directors
- **Delivery drivers' hours:** Rules have been relaxed for 30 days for drivers supplying supermarkets.
- **Destroying spoilt beer:** Temporary measure to help brewers and publicans.
- **Driver CPC requirement:** Temporary changes to allow bus and lorry drivers who cannot complete compulsory Driver CPC training to continue to drive.
- **Energy supply:** Guidance from Ofgem on how to manage this.
- **Eviction protection for commercial tenants:** A ban on eviction for businesses who cannot pay their rent.
- **Filing accounts and annual statements:** 3-month extension from Companies House.
- **Gender pay gap reporting:** Deadline suspended for one year.
- **Hotel accommodation for key workers:** Letter to hotel chief executives allowing them to offer accommodation to support key workers and vulnerable people.
- **Intellectual property services alterations:** Patent applications.

- **MOTs suspended:** vehicle owners have been given a 6-month exemption.
- **Navigation charges deferred:** Charges for air navigation services in European airspace deferred for up to 14 months.
- **Off-payroll working rules (IR35):** The new rules have been delayed by 12 months.
- **Personal protective equipment (PPE) and hand sanitiser:** New suppliers will be able to bring products to market more quickly and easily.
- **Pubs and restaurants to operate as takeaways:** Pubs and restaurants will not need planning permission.
- **Right-to-work checks:** Temporary adjustments will make it easier for employers to carry out.
- **Statutory Residence Test:** Temporary changes for those coming to the country to work on COVID-19 related activity.
- **Tax cuts to reduce PPE cost:** PPE purchased by care homes, businesses, charities and individuals to protect against coronavirus will be free from VAT for a 3-month period.
- **Taxable expenses:** Find out what is taxable while employees are working from home.

See: <https://www.gov.uk/government/organisations/department-for-business-energy-and-industrial-strategy>