

Written 28 May 2020

## **C19 BUSINESS NEWS UPDATE**

The Government launches its test and trace service today and has issued related guidance for England. There are equivalent arrangements for Scotland, Wales and Northern Ireland.

### **GOVERNMENT LAUNCHES NHS TEST AND TRACE SERVICE - ENGLAND**

The new NHS Test and Trace service will launch today (Thursday 28 May) across England, the government announced.

The service will help identify, contain, and control coronavirus, reduce the spread of the virus, and save lives.

From 28 May, anyone who tests positive for coronavirus will be contacted by NHS Test and Trace and will need to share information about their recent interactions. This could include household members, people with whom they have been in direct contact, or within 2 metres for more than 15 minutes.

People identified as having been in close contact with someone who has a positive test must stay at home for 14 days, even if they do not have symptoms, to stop unknowingly spreading the virus.

If those in isolation develop symptoms, they can book a test at:  
<https://www.nhs.uk/conditions/coronavirus-covid-19/> or by calling 119.

If they test positive, they must continue to stay at home for 7 days or until their symptoms have passed. If they test negative, they must complete the 14-day isolation period. Members of their household will not have to stay at home unless the person identified becomes symptomatic, at which point they must also self-isolate for 14 days to avoid unknowingly spreading the virus.

See: [https://www.gov.uk/government/news/government-launches-nhs-test-and-trace-service?utm\\_source=abb6a36c-ca64-497a-8db4-7581559a9730&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/news/government-launches-nhs-test-and-trace-service?utm_source=abb6a36c-ca64-497a-8db4-7581559a9730&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

### **NHS TEST AND TRACE: WORKPLACE GUIDANCE – ENGLAND**

Guidance on the NHS test and trace service for employers, businesses and workers. The NHS test and trace service forms a central part of the government's coronavirus recovery strategy, which seeks to help the nation return to normal as soon as possible for as many people as possible, in a way that is safe and protects the NHS and social care sector.

this service will also play an important vital role in providing an early warning if COVID-19 activity is increasing locally, regionally or nationally. This information will then be used to inform the government's approach to stop the spread of the virus.

This guidance explains how employers and businesses can play their part in the NHS test and trace programme to slow the spread of the virus, protect the health and care system and save lives.

See guidance here: [https://www.gov.uk/guidance/nhs-test-and-trace-workplace-guidance?utm\\_source=3ad1e505-7776-4963-b366-f718239cf904&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/nhs-test-and-trace-workplace-guidance?utm_source=3ad1e505-7776-4963-b366-f718239cf904&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

This guidance should be used in conjunction with Working safely during coronavirus (COVID-19): <https://www.gov.uk/guidance/working-safely-during-coronavirus-covid-19>

By following the Department for Business, Energy and Industrial Strategy (BEIS) guidance, employers can reduce the risk of co-workers having to self-isolate if a member of staff tests positive for COVID-19.

This guidance is for England only. There are equivalent arrangements for Scotland, Wales and Northern Ireland.

## **GUIDANCE FOR CONTACTS OF PEOPLE WITH POSSIBLE OR CONFIRMED CORONAVIRUS (COVID-19) INFECTION WHO DO NOT LIVE WITH THE PERSON**

This guidance is for people who have been notified by NHS Test and Trace that they are a contact of a person who has had a positive test result for coronavirus (COVID-19).

See: [https://www.gov.uk/government/publications/guidance-for-contacts-of-people-with-possible-or-confirmed-coronavirus-covid-19-infection-who-do-not-live-with-the-person?utm\\_source=3154fbc7-602f-48ad-8d76-e5daa1648235&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/guidance-for-contacts-of-people-with-possible-or-confirmed-coronavirus-covid-19-infection-who-do-not-live-with-the-person?utm_source=3154fbc7-602f-48ad-8d76-e5daa1648235&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **GUIDANCE FOR HOUSEHOLDS WITH POSSIBLE CORONAVIRUS INFECTION**

Stay at home guidance for households with possible coronavirus (COVID-19) infection.

See: [https://www.gov.uk/government/publications/covid-19-stay-at-home-guidance?utm\\_source=f7645d37-af93-4ea1-b844-654de9bd234f&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/covid-19-stay-at-home-guidance?utm_source=f7645d37-af93-4ea1-b844-654de9bd234f&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

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

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=a4b7c6f4-7063-4d88-957b-b68d6480a86d&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=a4b7c6f4-7063-4d88-957b-b68d6480a86d&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **COVID-19: SCOTLAND EXTENDS REFUND PERIOD FOR SECOND-HOME PURCHASE TAX**

21 May: Homeowners in Scotland temporarily have three years to sell their home after buying a replacement property and claim a refund of land and buildings transaction tax (LBTT).

In light of the coronavirus pandemic's impact on the housing market, the Scottish Parliament is temporarily extending the time period in which homeowners have to sell their main home after buying a replacement property and be able to claim a rebate on LBTT.

In Scotland the purchase of a second home is subject to an additional amount of LBTT equating to 4% of the purchase price. Where the second home is a replacement home, but there is a delay in selling the original home, a refund of the additional LBTT can be claimed where the first home is sold within 18 months of the new purchase.

Acknowledging that the stalling of the residential property market has made the 18 month time limit more difficult to achieve, the Scottish Parliament is temporarily extending the period to three years where the second home was purchased between 24 September 2018 and 24 March 2020.

The Coronavirus (Scotland) (No.2) Bill also provides Scottish Ministers with the power to extend the purchase period the measure applies to, as well as the length of the sale period, if necessary.

The extension of the period for selling the original property to three years temporarily brings Scotland into line with the stamp duty land tax rules on replacement properties in England and Northern Ireland and the land transaction tax rules in Wales.

## **HMRC CHANGING THEIR FORMS**

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

If the form still does not open, then contact the Online Services helpdesks for more help:  
[https://www.tax.service.gov.uk/information/helpdesk?\\_ga=2.76986517.1698182565.1590394490-1794852922.1586417949](https://www.tax.service.gov.uk/information/helpdesk?_ga=2.76986517.1698182565.1590394490-1794852922.1586417949)

## TELL HMRC ABOUT AN OPTION TO TAX LAND AND BUILDINGS

Use form VAT1614A to tell HMRC of an option to tax land or buildings.

To help businesses during coronavirus (COVID-19) HMRC have made temporary changes to the time limit and how you notify an option.

The changes apply to decisions made between 15 February 2020 and 30 June 2020. Before you start, check the changes to the time limit and how you notify an option to tax land and buildings.

This guidance will be updated when this change ends.

You should only complete this form to notify HMRC of your decision to opt to tax land and or buildings.

See: [https://www.gov.uk/government/publications/vat-notification-of-an-option-to-tax-land-and-or-buildings-vat1614a?utm\\_source=92a2b270-c67f-40d7-add4-0fe572147282&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/vat-notification-of-an-option-to-tax-land-and-or-buildings-vat1614a?utm_source=92a2b270-c67f-40d7-add4-0fe572147282&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## MOT CENTRE AND TESTER GUIDANCE

### Rules on opening

Garage or MOT centres can open and carry out MOT tests.

The Driver and Vehicle Standards Agency (DVSA) has published guidance for vehicle owners that says:

- they should still get an MOT if it expires before 30 March 2020
- if their MOT due date expires from 30 March 2020 it will be extended by 6 months

An MOT centre can stay open after 30 March 2020 to carry out MOTs if you need to. This could include retests or tests of a vehicle that had an MOT due before 30 March.

Garages can also stay open to carry out repairs or services as well.

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See: <https://www.gov.uk/guidance/coronavirus-mot-centre-and-tester-guidance>

### **KEEPING COURT AND TRIBUNAL BUILDINGS SAFE, SECURE AND CLEAN**

This page provides details about security, cleaning and social-distancing arrangements in court and tribunal buildings during the coronavirus (COVID-19) pandemic.

See: [https://www.gov.uk/guidance/keeping-court-and-tribunal-buildings-safe-secure-and-clean?utm\\_source=eebef7a2-8932-4d69-9e07-0c95bd6b494f&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/keeping-court-and-tribunal-buildings-safe-secure-and-clean?utm_source=eebef7a2-8932-4d69-9e07-0c95bd6b494f&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)