

Written 6 December 2021

BUSINESS NEWS SCOTLAND

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!

Less than a month until full customs controls are introduced

HMRC are reminding traders to prepare for customs changes that come into effect on 1 January 2022. You will no longer be able to delay making import customs declarations under the Staged Customs Controls rules that have applied during 2021. Most customers will have to make declarations and pay relevant tariffs at the point of import.



You should consider before 1 January 2022 how you are going to submit your customs declarations and pay any duties that are due. You can appoint an intermediary, such as a customs agent, to deal with your declarations on your behalf or you can submit them yourself.

Some businesses already have a 'Simplified Declarations' authorisation from HMRC that allows their goods to be released directly to a specified customs procedure without having to provide a full customs declaration at the point of release.

If you want to use Simplified Declarations, you will need authorisation to do so. It can take up to 60 calendar days to complete the checks needed for this and you will also need to have a Duty Deferment Account in place. Therefore a new application made now may not be authorised before 1 January 2022.

For a summary of the changes see: [Less than a month until full customs controls are introduced - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/less-than-a-month-until-full-customs-controls-are-introduced)

New deals to future proof vaccine rollout in light of new variant

The UK government has signed new contracts to secure the supply of vaccine stock to future proof the country's vaccine programme.

The new contracts with Pfizer/BioNTech and Moderna were accelerated in light of the new variant, as part of the ongoing efforts to ensure the government is doing everything it can while scientists across the world learn more about Omicron. These future supply deals include access to modified vaccines if they are needed to combat Omicron and future Variants of Concern, to prepare for all eventualities.

The agreements signed through the Vaccine Taskforce are building on existing partnerships with the vaccine companies and will see the government procure a total of 114 million additional doses of the Pfizer/BioNTech and Moderna vaccines for 2022 and 2023. This is in addition to the 35 million additional doses of Pfizer/BioNTech ordered in August for delivery in the second half of next year, and the 60 million Novavax and 7.5 million GSK/Sanofi doses expected in 2022.

See: [Government agrees new deals to future proof vaccine rollout in light of new variant - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/government-agrees-new-deals-to-future-proof-vaccine-rollout-in-light-of-new-variant)

MHRA approves Xevudy (sotrovimab), a COVID-19 treatment found to cut hospitalisation and death by 79%

Another COVID-19 treatment, Xevudy (sotrovimab), has been approved by the Medicines and Healthcare products Regulatory Agency (MHRA) after it was found to be safe and effective at reducing the risk of hospitalisation and death in people with mild to moderate COVID-19 infection who are at an increased risk of developing severe disease.

Developed by GSK and Vir Biotechnology, sotrovimab is a single monoclonal antibody. The drug works by binding to the spike protein on the outside of the COVID-19 virus. This in turn prevents the virus from attaching to and entering human cells, so that it cannot replicate in the body.

See: [MHRA approves Xevudy \(sotrovimab\), a COVID-19 treatment found to cut hospitalisation and death by 79% - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/mhra-approves-xevudy-sotrovimab-a-covid-19-treatment-found-to-cut-hospitalisation-and-death-by-79%-%20-%20gov.uk)

Support and manage disability and health at work

Many employers are currently facing challenges in recruiting the people they need to help their business thrive. It has never been more important for those employers to keep and develop the people they already have.

It's therefore crucial that businesses have the tools they need to prevent long-term absence and avoidable job loss because of ill health or disability.

The UK Government is testing a new online service for employers which provides advice and guidance on managing health and disability in the workplace. This explains your legal obligations and good practice.



This may be particularly helpful for smaller businesses without an in-house HR function or access to an occupational health service.

By taking part, you will receive free information and guidance on disability and health-related employment issues. You could use it to help manage a current case, or simply take a look around the site to see what's useful and identify improvements.

However you choose to take part, your feedback will be vital in the future development of the service. You will make a real difference, ensuring the new service is user-friendly and meets the needs of your business and your employees.

See: [Support and manage disabled employees and employees with health conditions at work – Support and manage disabled employees and employees with health conditions at work – GOV.UK \(dwp.gov.uk\)](https://www.gov.uk/guidance/support-and-manage-disabled-employees-and-employees-with-health-conditions-at-work)

Repaying Overclaimed CJRS Grants to HMRC

HMRC have updated their guidance on repaying Coronavirus Job Retention Scheme (CJRS) furlough grants that have been overclaimed by employers.

Employers, or their agents, must [use the online service](#) to get a unique payment reference number before they can pay HMRC back.

Note that HMRC may levy a penalty if employers have overclaimed a grant and have not repaid it, and must notify HMRC by the later of:

- 90 days after the date you received the grant you were not entitled to
- 90 days after the date you received the grant that you were no longer entitled to keep because your circumstances changed
- 20 October 2020

See: [Pay Coronavirus Job Retention Scheme grants back - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/pay-coronavirus-job-retention-scheme-grants-back)

The CT600 corporation tax return has also been amended to require companies to report CJRS grants received and the amount they were entitled to. The updated form also requires the company to report any overclaimed amounts already repaid using the procedure above and the balance still outstanding.

Tax Administration and Maintenance

30 November 2021 was Tax Administration and Maintenance (TAM) Day when the government published a series of consultations and tax policy updates, summarised in a command paper, together with a number of other documents outlining proposals to modernise and improve the UK tax system over the next 10 years, in particular further digitisation of the UK tax system.

See: [Tax Administration and Maintenance: Autumn 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/tax-administration-and-maintenance-autumn-2021)

There is still no set date for mandating Making Tax Digital (MTD) for corporation tax although it is not expected until 2026 at the earliest. HMRC have committed to providing sufficient notice of implementation following any decision to mandate MTD for corporation tax to allow businesses time to prepare.

Like MTD for corporation tax many of the proposed changes are several years away from implementation and we will keep you updated if and when the changes are introduced. One area where change is more imminent are proposed changes to R&D tax relief.

Consultation into reforming R&D tax relief

Following on from the Chancellor's announcement in his Autumn Budget the government are consulting on a number of future changes to R&D tax relief. These include:

- the inclusion of licence payments for datasets and cloud computing costs for data processing and software as two new categories of qualifying expenditure;
- restricting relief for the cost of carrying out R&D activity subcontracted to third parties to situations where the work is performed in the UK;
- restricting relief for the cost of employing externally provided workers to situations where the workers are paid through a UK payroll;
- ensuring that all R&D claims must be made digitally and endorsed by a named senior officer of the company.
- requiring all companies to obtain advance assurance from HMRC of R&D tax claims

See: [Consultation outcome overview: R&D Tax Reliefs: consultation - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/r-and-d-tax-reliefs-consultation)

Foreign travel insurance

UK government guidance on travel insurance has been reviewed and updated post Brexit.

If you travel internationally you should buy appropriate travel insurance before you go. If you already have a travel insurance policy, check what cover it provides for coronavirus-related events, including medical treatment and travel disruption, and any planned activities such as adventure sports. If you are choosing a new policy, make sure you check how it covers these issues.

If you do not have appropriate insurance before you travel, you could be liable for emergency expenses, including medical treatment, which may cost thousands of pounds.

See: [Foreign travel insurance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/foreign-travel-insurance)

UK-Norway trade deal update

New UK-Norway trading arrangements came into effect on the 1 December 2021.

It follows a joint deal signed in July with Norway, Iceland and Liechtenstein, and will bring the UK and Norway closer, creating a new services and investment relationship with lower tariffs and exclusive duty-free quotas for UK exporters.

Cutting-edge digital provisions mean British firms exporting to Norway can now benefit from a limit on unnecessary paperwork. Electronic documents, contracts and signatures mean goods can move more easily across borders, saving exporters both time and money.

British firms looking to set up or expand operations in Norway can now transfer staff and their families for four years. Norway has stripped back residency requirements for senior management and directors, meaning more UK talent can sit on Norwegian company boards without having to relocate. Business travellers can also enjoy more streamlined and straight-forward visa processes.

The deal also provides assurance to the UK's FinTech industry, enabling innovative FinTech firms to provide new services in Norway, without providing them elsewhere beforehand.

Underlining both countries high ambition on climate change, the deal explicitly reaffirms Norway and the UK's commitments to reaching net zero. The deal creates further opportunities for investment and job creation in the UK's green economy, including in renewables, green shipping and electric vehicles.

See: [UK-Norway deal comes into effect - GOV.UK \(www.gov.uk\)](https://www.gov.uk/uk-norway-deal)

Registration opens for Space to Connect 2022

Now approaching its fifth year, Space to Connect is a day-long event that gives the opportunity to meet new companies, organisations and individuals who are innovating at the forefront of the space applications sector, as well as others new to this journey.

Up to 700 people are expected to attend the event, which will take place on 1 February 2022.

Exhibition stands will provide the opportunity for companies to showcase the work they have been doing and speak directly to guests on the day.

Space to Connect 2022 will take place online at the Queen Elizabeth II Centre, Broad Sanctuary, Westminster, London, SW1P 3EE.

See: [Space to Connect 2022 Tickets, Tue 1 Feb 2022 at 09:30 | Eventbrite](https://www.eventbrite.com/e/space-to-connect-2022-tickets-29252444444)

Safety net for Horizon Europe applicants

Successful applicants for Horizon Europe grant awards will be guaranteed funding regardless of the outcome of the UK's efforts to associate to Horizon Europe programme.

The ongoing delays in the process of formalising the association have led to uncertainty for researchers, businesses and innovators based in the UK.

To provide reassurance, the government has put in place a short-term measure to cover funding for the first wave of eligible, successful applicants to Horizon Europe, who have been unable to sign grant agreements with the EU.

The funding will be delivered through UK Research and Innovation, which will publish further details about eligibility, scope and how to apply in the coming weeks.

The government remains committed to securing UK's association to Horizon Europe. In the event that the UK is unable to associate to Horizon Europe, the funding allocated will instead go to UK government R&D programmes, including those to support international partnerships.

See: [Horizon Europe: help for UK applicants – UKRI](#)

Applications for The Small Awards UK 2022 are now open

Do you or someone you know run an inspirational small business that fits the bill for #TheSmallAwards, then apply for the 2022 Awards.

The judges will be looking for evidences of strong community engagement from small businesses whilst also looking for strong performance as an on-going business.

The categories are:

- High Street Hero – best high street business
- Bricks and Clicks Award – best multi-channel small business
- Legacy Award – best family business
- Supply Chain Champion – best B2B business
- New Kid On The Block – best business start-up (less than 18 months)
- Digital Star – best digital only business
- Heart Of Gold – the business that contributes most to their community
- At Your Service – best small service business
- Sole to Sole – best self-employed small business owner
- Mission Possible – best social enterprise business
- Small Business of the Year Award – best overall small business

Entries close at midnight on 28 February 2022

See: [The Small Awards](#)

Minimum standards for private sector providers of COVID-19 testing

There are revised minimum standards for private providers of COVID-19 to reflect travel testing changes that came into force from 30 November.

See: [Minimum standards for private sector providers of COVID-19 testing - GOV.UK \(www.gov.uk\)](#)

Innovation Carbon Emission Savings Estimation Programme

This Scotland-wide programme will train a pilot cohort of small and medium-sized enterprises (SMEs) on how to produce a carbon saving estimate, explore improvement opportunities, and pitch the carbon credentials of their innovation effectively to investors, customers and funding bodies.

The programme will be delivered by the innovation carbon specialists Impact Forecast. It will use the established Impact Forecast workshop programme and tool based on the principles of comparative carbon lifecycle analysis.

The course will be delivered online over 4 to 6 weeks from January 2022 to March 2022.

See: [Innovation Carbon Emission Savings Estimation Programme \(findbusinesssupport.gov.scot\)](#)

Business sustainability guidance for Scottish companies

Scottish Enterprise has developed a range of useful guidance and advice for businesses to help them understand how they can improve their environmental performance, reduce their operational emissions and become more sustainable. Support can take the form of online guides or access to expert advice.

Support is available to help companies:

- understand the concept of net zero
- review their environmental impact
- calculate their organisational carbon footprint
- develop a sustainability or net zero strategy
- make the business case for investment in low carbon technology

See: [Business sustainability - Scottish Enterprise \(scottish-enterprise.com\)](#)

Support for rural community-led organisations

The Support for Communities Framework (SfC) is designed to boost local organisations in rural locations by helping to create economic and social growth, employment opportunities and sustainable practices.

Through the framework, Highlands and Islands Enterprise (HIE) has access to external experts who can support community-led organisations to develop and deliver projects. The framework offers a streamlined, flexible and efficient way for community-led organisations to request support.

SfC offers a range of practical support, not just advice. It does this because community-led organisations can often lack the capacity, or a particular skill set, to fully develop opportunities or projects.

The framework helps to deliver the necessary support but ensures that organisations retain ownership of the project and increase their skills and knowledge by working with the specialist at hand.

The Support for Communities Framework can help if you run, or participate in, a community-led organisation based in the Highlands and Islands of Scotland.

The framework can support clearly defined; time-specific pieces of work that require an identifiable skill set. The average timescale of support for a particular assignment is between 5 to 10 days - exceptions to this will be considered on a case-by-case basis.

See: [Support for rural community-led organisations \(findbusinesssupport.gov.scot\)](https://findbusinesssupport.gov.scot)

Superfast broadband voucher scheme extended

A national voucher scheme helping people access superfast broadband is being extended by three months.

Homes and businesses in Scotland that are unable to access fast internet speeds now have until 31 March 2022 to apply for funding worth up to £400 under the Reaching 100% (R100) Scottish Broadband Voucher Scheme. An additional £250 is available for those in the hardest-to-reach areas.

The vouchers can be used to boost broadband speeds by accessing technologies such as those using satellites, mobile and wireless solutions. They are an interim measure pending completion of the Scottish Government's programme to deliver superfast speeds by installing permanent broadband connections in areas where the work is not viable for commercial providers.

See: [Delivering quicker internet - gov.scot \(www.gov.scot\)](https://www.gov.scot)

Advice on household finances

Households experiencing financial difficulties are being offered greater support to help their recovery from the Covid-19 pandemic.

The Money Support Scotland website, funded by the Scottish Government, will point users to a range of organisations committed to promoting the take up of social security benefits, free debt advice and access to affordable credit.

The website launches alongside a national marketing campaign to raise awareness of the services available for those experiencing financial worries.

See: [Advice on household finances - gov.scot \(www.gov.scot\)](https://www.gov.scot)

UK Government tightens travel rules again

In what is now becoming a weekly event the government has added Nigeria to the travel red list from today 6 December. Currently, the majority of cases in the UK have links to overseas travel from South Africa and Nigeria, and over the past week, 21 Omicron cases reported originate from Nigeria.

A temporary travel ban will therefore be introduced for all non-UK and non-Irish citizens and residents who have been in Nigeria in the last 10 days, meaning they will be refused entry into the UK. This does not apply to those who have stayed airside and only transited through Nigeria while changing flights.

People over 12 travelling to the UK from any country from 7 December will need to take pre-departure test (LFD or PCR) as close as possible to departure and not more than 48 hours before travel to slow the importation of the new Omicron variant. A negative test is required to travel.

The government states these are temporary measures that have been introduced to prevent further Omicron cases from entering the UK and will be examined at the three-week review point on 20 December.

See: [Tests required before travel to UK and Nigeria added to red list - GOV.UK \(www.gov.uk\)](https://www.gov.uk)