



BIZ BUZZ CRISIS UPDATE 25-6-2020 3.00pm

VAT TAX DEFERRAL ABOUT TO END + GET YOUR OFFICE READY FOR RE-OPENING

IF YOU CAN'T PAY YOUR VAT BY 1st JULY GET IN TOUCH WITH HMRC NOW. A couple of months ago the Government stated that VAT payments which were due between 20 March 2020 and 30 June 2020 could be deferred. This deferral window is now about to close. Businesses are now required to pay VAT on the normal due dates from 1st July 2020.

If you can't pay and it's due to the negative impact of COVID-19 there are a few options: **Contact Payment Support Service (PSS)** and ask for a Time To Pay arrangement before the VAT is legally due for payment. If that's agreed the you won't have to pay a default surcharge. Here are the contact details: <https://www.gov.uk/government/organisations/hm-revenue-customs/contact/business-payment-support-service>

Make sure you work out how much VAT you can afford to pay and over what time. HMRC prefer you to pay a partial amount on time and then agree a time scale to clear the rest.

A "reasonable excuse for deferral" is not clearly defined in law. It's likely to be something that stopped you meeting a tax obligation that you took reasonable care to meet. HMRC have now added a paragraph specifically on coronavirus: "HMRC will consider coronavirus as a reasonable excuse for missing some tax obligations (such as payments or filing dates)."

You usually have three months to appeal against a tax decision; however HMRC are currently granting an extra 3 months to appeal any decision dated February 2020 or later. So send any appeal as soon as possible and explain the delay is because of coronavirus.

GET YOUR PREMISES READY TO RE-OPEN There's a load of preparation to do if you are about to open premises that comply with the the latest regulations. As everyone knows it is NOT easy! So get what advice you can. There's all sorts of info on Government websites (see below). Now the Norfolk Chambers has produced a very good run through which covers all sorts of essentials and has pictures. It deals with:

Entrances - should people ring a door bell or stand in a queue and where to put the instructions, where to put the hand sanitiser.

What to do about desks - re-arrange them. Set them up so people aren't face-to-face,

Corridors-Do you need a one-way system, "Wait" signs, "Exit " signs

Marking out...is it paint on the floor, tape, how to fix tape on carpet etc. etc.

Check out their ideas here:

https://www.norfolkchamber.co.uk/news/member/how-make-your-office-ready-social-distancing?utm_source=Norfolk%20Chamber&utm_medium=email&utm_campaign=11634173_Norfolk%20Chambers%20Briefing%20-%2024%20June%202020&dm_i=1DEE,6XCZH,MOTT09,RUI05,1

NEW GOVERNMENT GUIDELINES FOR NON-ESSENTIAL RETAIL OUTLETS FROM 4th JULY

Here are the Government's guidelines: Choose the sector that applies to you. It includes offices, labs, factories, warehouses, etc. etc

<https://www.gov.uk/guidance/working-safely-during-coronavirus-covid-19>

To shortcut the clicking for restaurants, pubs, bars, and other take-away services, here's the document.

<https://assets.publishing.service.gov.uk/media/5eb96e8e86650c278b077616/Keeping-workers-and-customers-safe-during-covid-19-restaurants-pubs-bars-takeaways-230620.pdf>

For hotels and other guest accommodation, the documents are here:

<https://www.gov.uk/guidance/working-safely-during-coronavirus-covid-19/hotels-and-other-guest-accommodation>

For shops, the information is here: <https://www.gov.uk/guidance/working-safely-during-coronavirus-covid-19/shops-and-branches>

TO HELP YOU CARRY OUT A RISK ASSESSMENT OF YOUR BUSINESS, the government has this questionnaire: <https://www.gov.uk/coronavirus-business-reopening>

HAVE THE BIZ BUZZ CRISIS UPDATES BEEN HELPFUL? It would be good to know whether these posts over the last few months have in fact been in any way useful."Like" this post if they were.

If you need to get information, advice or need to apply for loans from **Breckland District Council** here is the link: <https://www.breckland.gov.uk/coronavirus>

All Biz Buzz crisis updates are to be found on www.np4nb.online