

Written 26 June 2020

## **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>