



## Business Bulletin 30th July

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### Message from Gill

It will be my last day on Thursday the 6th August, I can't believe how quickly the last two months have flown by. I will be in the office until 4.45pm that day and will have the door open so if anyone is passing and wants to pop in, it would be lovely to see you. I wanted to take this chance to thank everyone who I have worked with over the years, I have had a huge amount of support and it has been fantastic watching businesses grow and a pleasure to be part of that journey. I know times are tough at the moment, but I have no doubt that Elgin will get through this and come back stronger. We have lot's of really good friends in the area, so will be popping up and down to visit.

Tina will also be in with Gemma Cruickshank who is taking up post as BID Manager, so it will be a great chance to meet her as well.

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## **Parking in the City**

We wanted to give you an update on the situation. As you know we immediately launched an appeal to stop the re-introduction of parking charges on the 1st August.

Backed by our partners (Moray Chamber of Commerce, the Federation of Small Businesses and Visit Moray Speyside), we have collectively asked that the charges are not introduced until January 2020 at the earliest. This will give some additional time for businesses as they try to get to grips with new ways of working and implementing them over the Christmas season.

The decision about charges was deferred and will be reviewed at a meeting in the middle of August. We will be watching that closely and will make sure we keep you updated. If you are concerned about the charges, particularly in light of the changes required by Covid-19, and would like to raise those concerns with the Councillors and Chief Executive, please send Tina a note of the message, comment or point you wish to highlight and she will work with Gemma the new BID Manager to ensure the messages are forwarded in advance of the meeting. Deadline for comments is Monday 3rd August 2020. We have already submitted a number of comments and the messages and strength of feeling clearly showed the additional pressures that charges would cause.

We have had a few business members in touch asking for your help.

With the car parks currently being free of charge, we are finding that the town centre businesses staff members are filling the car parks normally used by customers and city visitors first thing in the morning and for the day. This has been causing some difficulties particularly for people getting to appointments where they have to get to a specific location for a set time. One member who said she was happy to have her details shared is Colleen from the Foot Clinic. Her customers are often older and would normally park in the Moray

Street car park, but many are arriving to find the car park full, which is causing stress and upset.

While people can park anywhere they like (obviously within regulations), it would be great if you could perhaps remind staff that all car parks are free at the moment and encourage them to use the multi stories and Lossie Green as their first choice.

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## **Review of Road Closures**

The Moray Council have been reviewing their Road Closures and have now lifted the one in South Street, that is with immediate effect.

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## **Pandemic-hit businesses invited to share experiences and views**

Moray Council and Highlands and Islands Enterprise are holding a series of webinars for businesses across Moray to share their views on the impacts of COVID-19 and what the challenges will be going forward.

These webinars will inform the recovery strategy and action plan currently being developed by the Moray Economic Partnership to guide the economy back to health.

If you are a business operating in a town centre and would like the opportunity to tell us your views on this we would like you to join us for a round table discussion on the 11<sup>th</sup> August at 3.30pm.

[Register here](#)

The discussion will be hosted on Microsoft teams with the event link sent out nearer to the event.

If you cannot make this meeting other dates are available through local business organisations and Moray Council. The links for these can be found below:

Moray Chamber of Commerce: <http://www.moraychamber.coo.uk/events>

Business Gateway/Moray

Council: <https://newsroom.moray.gov.uk/news/pandemic-hit-businesses-invited-to-share-experiences-and-views>

Tourism BID: TBC

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### **Community Police Officer**

On Saturday 1st August Community Police Officer Jamie Dey will be in the High Street with their van. Their main aim for that day is to talk to the public but Jamie will also be talking to business owners.

Jamie will also be popping in to see businesses on the 3rd and 4th August to introduce himself to the business owners he has not yet managed to meet.

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### **Phase 3 Update from Scottish Government**

Today Scottish Government announced that Phase 3 will be continuing with the following confirmed and indicative dates.

Confirmed dates for upcoming changes are:

- Routine eye care services can be provided within community optometry practices and in patients' own homes, from 3 August.

- Urgent dental care involving aerosols may begin to be provided in practices for NHS patients from 17 August.

There are indicative dates for the following:

24<sup>th</sup> August:

- Live events (outdoor) – with physical distancing, enhanced hygiene, and restricted numbers – following guidance.
- Organised contact sports (outdoors) – all ages – following the guidance of relevant sports bodies
- Bingo halls (with physical distancing and following guidance).
- Funfairs – static and travelling – following guidance.
- Amusement arcades and casinos – following guidance (incl. enhanced hygiene).
- Snooker/pool halls, indoor bowling – following guidance (incl. enhanced hygiene).
- Driving lessons can resume – following guidance.

14<sup>th</sup> September:

- Gyms (indoor) – following guidance (incl. physical distancing and enhanced hygiene). Will keep under review to consider whether an earlier re-opening date is feasible.
- Live events (indoor) – following guidance (e.g. with physical distancing and restricted numbers).
- Other indoor entertainment venues (e.g. theatres, live music/concert venues) following guidance such as physical distancing requirements. (Does not include nightclubs.)
- Indoor sports courts – with physical distancing – following guidance (incl. skating, dance studios). Will review whether indoor classes for children can resume earlier or an earlier re-opening date is feasible

Not before 11<sup>th</sup> September (Awaiting further review)

- Non-essential offices and call centres can re-open following implementation of relevant guidance (including on physical distancing). Working from home and working flexibly remain the default.

[You can read the full publication here](#)

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### **Eat Out to Help Out- Have you signed up?**

Have you registered your business for the Eat Out to Help Out scheme? If you have let Tina know at [tina.mainland@elginbid.co.uk](mailto:tina.mainland@elginbid.co.uk) and she will promote it on our social media for you.

If you haven't signed up and would like to know more, there is information below.

The Eat Out to Help Out registration page is now live on GOV.UK allowing businesses to join the scheme announced by the Chancellor of the Exchequer.

Restaurants, bars, cafes and other establishments can use the Eat Out to Help Out Scheme to offer a discount to diners and encourage them to eat at your restaurant.

You can use the Eat Out to Help Out Scheme:

- all day, every Monday, Tuesday and Wednesday from 3 to 31 August 2020
- to offer a 50% discount, up to a maximum of £10 per person, to diners for food or non-alcoholic drinks to eat or drink in
- to claim the money back from the government

Further information for businesses, including how to register and make a claim [is available online at GOV.UK here](#)

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## **Sector Guidance from Scottish Government**

### **Retail**

Guidance for the retail sector, which covers procedures for staff and customer safety and an operations checklist.

[Guidance for the retail sector](#)

### **Close Contact Services**

Guidance for close contact services such as hairdressers, barbers and beauty salons, tattoo studios & more.

[Guidance for close contact services](#)

### **Small and Micro Businesses**

This guidance is to help micro (less than 10 employees) and small (less than 50 employees) companies safely re-open.

[Guidance for Small & Micro Businesses](#)

### **Tourism and Hospitality Sector**

Guidance for the tourism and hospitality sector, including procedures for staff and customer safety and an operations checklist.

### [Guidance for Tourism & Hospitality Sector](#)

#### **Manufacturing**

The guidance sets out the Scottish Government's expectations on the steps manufacturing businesses will take before and after reopening. It does not constitute legal advice, and businesses may wish to seek their own advice to ensure compliance with all legal duties.

### [Guidance for Manufacturing](#)

#### **Test and Protect: multi-sector guidance on collection of customer and visitor contact details**

Guidance to support customer and visitor data gathering for businesses and other establishments to assist contact tracing as part of NHS Scotland's Test and Protect system.

### [Guidance on Test and Protect](#)

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## **VAT Guidance Update: Reduced Rate for Hospitality, Holiday Accommodation and Attractions (UK)**

If you're a VAT registered business, check if you can temporarily reduce the rate of VAT on supplies relating to hospitality, accommodation, or admission to certain attractions.

The government made an announcement on 8 July 2020 allowing VAT registered businesses to apply a temporary 5% reduced rate of VAT to certain supplies relating to:

- hospitality

- hotel and holiday accommodation
- admissions to certain attractions

The temporary reduced rate will apply to supplies that are made between 15 July 2020 and 12 January 2021.

These changes are being brought in as an urgent response to the coronavirus (COVID-19) pandemic to support businesses severely affected by forced closures and social distancing measures.

### **Hospitality**

If you supply food and non-alcoholic beverages for consumption on your premises, for example, a restaurant, café or pub, you're currently required to charge VAT at the standard rate of 20%. However, when you make these supplies between 15 July 2020 and 12 January 2021 you will only need to charge 5%.

You will also be able to charge the reduced rate of VAT on your supplies of hot takeaway food and hot takeaway non-alcoholic drinks.

More information about how these changes apply to your business can be found in [Catering, takeaway food \(VAT Notice 709/1\)](#).

### **Hotel and holiday accommodation**

You will also benefit from the temporary reduced rate if you:

- supply sleeping accommodation in a hotel or similar establishment
- make certain supplies of holiday accommodation
- charge fees for caravan pitches and associated facilities
- charge fees for tent pitches or camping facilities

More information about how these changes apply to your business can be found in [Hotels and holiday accommodation \(VAT Notice 709/3\)](#).

### **Admission to certain attractions**

If you charge a fee for admission to certain attractions where the supplies are

currently standard rated, you will only need to charge the reduced rate of VAT between 15 July 2020 and 12 January 2021.

However, if the fee you charge for admission is currently exempt that will take precedence and your supplies will not qualify for the reduced rate.

More information about how these changes apply to your business can be found in [VAT: Admission charges to attractions](#).

### **The Flat Rate Scheme**

If you are a small business and use the Flat Rate Scheme to simplify your VAT calculations you should be aware that certain percentages have been reduced in line with the introduction of the temporary reduced rate of VAT.

More information can be found in [VAT Flat Rate Scheme](#).

### **The Tour Operators Margin Scheme**

If you are a business that buys in and resells travel, accommodation and certain other services, and you act in your own name, you may operate the Tour Operators Margin Scheme to simplify your calculations.

Further information about how the introduction of the temporary reduced rate of VAT will affect your calculations can be found in [Tour Operators Margin Scheme \(VAT Notice 709/5\)](#).

### **Accounting for supplies that straddle the temporary reduced rate**

In most cases, you will simply account for VAT at 5% for supplies made between 15 July 2020 and 12 January 2021. However, there may be situations where you receive payments or issue invoices before 15 July 2020 for supplies that take place on or after 15 July 2020.

More information about this can be found in sections 30.7.4 to 30.9.2 of [VAT guide \(VAT Notice 700\)](#).

### **Retail schemes**

Catering businesses using retail schemes may have to alter their accounting systems for the period 15 July 2020 to 12 January 2021.

If you have a bespoke retail scheme agreement, you should review it and if you think an alteration is needed, contact your large business Customer Compliance Manager.

If you are not a large business customer you should contact [Kamran.Hussain@hmrc.gov.uk](mailto:Kamran.Hussain@hmrc.gov.uk).

### **Catering businesses operating the catering adaption**

If you have a turnover of between £1 million and £130 million and using a catering adaption method previously agreed with HMRC you may alter the scheme without prior agreement for the period providing the calculation gives a fair and reasonable result. You must then revert back to your previous scheme.

You should keep the records of how you altered the scheme as part of your business records.

To find out more about catering adaption, read [section 7 of in Notice 727](#).

### **Caterers using the direct calculation scheme**

If all your sales are at the reduced rate then the reduced rate will apply to your daily gross takings during the period.

If you have mixed supplies and your till is not programmed to account for different rates then you may adopt the principles of the direct calculation scheme, if appropriate, to the standard rated goods. Otherwise you should make a fair and reasonable apportionment and retain your workings as part of your business records.

Please read the below information for Skills Development Scotland on their Partnership Action for Continuing Employment.

Skills Development Scotland want to help minimise the impact for people and businesses facing redundancy.



We offer free advice and support, as the lead agency in PACE – Partnership Action for Continuing Employment.

Support from 22 organisations

PACE was set up by the Scottish Government, and also includes DWP (through Jobcentre Plus), local authorities, Citizens Advice, colleges and training providers. Local PACE teams deliver the service across Scotland.

They understand the local labour market, and offer a wealth of experience in helping companies and people who are facing redundancy. Local teams can respond quickly when situations arise and can also come in and assist businesses to try and minimise the risk of redundancy before it happens.

The PACE approach

For employers this means support for businesses of any size, no matter how many employees are involved. It's free of charge, and helps take away some of the strain of dealing with redundancy.

For employees it means free, impartial advice on dealing with the practical and emotional sides of redundancy. PACE advisers help people recognise their skills, explore their options and prepare for their next move.

And because PACE supports companies across Scotland, the partnership can often connect businesses looking to hire new people with those making redundancies.

PACE plays a vital role, supporting people through what can be one of the most stressful periods of their working lives.

If you are an employer and would like help or advice you can visit  
- <https://www.ourskillsforce.co.uk/support-with-business-change/pace-free-advice-on-redundancy/> or call us on 0800 783 6000

If you are an individual facing redundancy you can visit  
- <https://www.myworldofwork.co.uk/redundancy-help-scotland> or call us on 0800 917 8000

You can also contact your local team in Elgin on 03000132103 or by contact [jan.bruce@sds.co.uk](mailto:jan.bruce@sds.co.uk)

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### **UHI Business Development Practitioners Group - survey**

UHI are trying to gather intelligence on the affects of the recent pandemic on business and any support which can be offered through the University.

They would be grateful if you could spare a few minutes to complete their survey. [You can complete it online here](#)

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**Take Care and Stay Safe  
Gill & Tina**