

TIER UPDATE 14 April 2021

Please note that during the National Mourning period, TIER Meeting has been postponed and TIER will not be sending out their regular daily updates which will recommence on Monday 19th April.

TOURISM ALLIANCE UPDATE 14/04

- **Transport Use**

DfT has released the transport data from this first day of Step 2. While this shows that there has been an uplift in the number of people travelling as a result of the easing of restrictions, there is still a long way to go before public transport use returns to normal. The figures show that:

- Bus use in London and outside London both rose about 15%, to respectively 60% and 51% of usual use.
- National Rail usage only increased by about 5% to 30% of usual
- Use of the tube in London increased by about 8% to 34%

<https://www.gov.uk/government/statistics/transport-use-during-the-coronavirus-covid-19-pandemic>

- **Deferred VAT Guidance Updated**

HMRC has updated the guidance on deferring VAT payments by adding information on penalties or interest that may be charged if you do not pay in full or make an arrangement to pay and how you may still be able to avoid these charges.

The key information is that businesses may be charged a 5% penalty or interest if they do not pay in full or make an arrangement to pay by 30 June 2021.

<https://www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19>

- **Local Authority Powers**

The Government has updated the Guidance on the powers that local authorities have to enforce restrictions during the different steps of the roadmap. Local Authorities have three main powers:

- **Coronavirus Improvement Notice (CIN)**
 - A Coronavirus Improvement Notice can be issued by a local authority when a business is failing to fulfil a provision set out in the relevant coronavirus regulations relating to COVID-Secure measures. Failure to comply with a CIN by the end of its operational period could lead to a fixed penalty notice (FPN) of £2,000 and/or a Coronavirus Immediate Restriction Notice or a Coronavirus Restriction Notice being issued.
- **Coronavirus Restrictions Notice (CRN)**
 - A Coronavirus Restriction Notice will be issued by a local authority when there has been a breach of the provisions of the relevant coronavirus regulations, and a recipient has failed to comply with the terms of a Coronavirus Improvement Notice, where this non-compliance creates a risk of exposure to coronavirus. Failure to comply with a CRN during its

operational period will result in an FPN of £4,000 being issued and a new CRN or Coronavirus Immediate Restriction Notice may be issued.

- **Coronavirus Immediate Restrictions Notice (CIRN)**
 - A Coronavirus Immediate Restriction Notice can be issued by enforcement officers where rapid action is needed to close a premises or restrict an activity to stop the spread of the virus, without first issuing a CIN to stop the spread of the virus. Closure will be for a 48-hour period initially. Failure to comply with a CIRN will result in an FPN of £4,000 being issued.

<https://www.gov.uk/government/publications/additional-covid-19-local-authority-enforcement-powers/additional-covid-19-local-authority-enforcement-powers>