

UPDATE 9 November 2021

(The TIER updates are not as frequent now.)

TIER 9 November

Yesterday the UK Government announced that from 4am Monday 22 November it will recognise COVID-19 vaccines administered under the World Health Organization's Emergency Use Listing (WHO EUL). As a result, Sinovac, Sinopharm Beijing and Covaxin will be added to the [list of approved vaccines for inbound travel](#), benefitting fully vaccinated people from countries such as the United Arab Emirates, Malaysia and India.

The UK Government has also simplified [travel rules for all under-18s coming to England](#) who will be treated as fully vaccinated at the border and will be exempt from self-isolation requirements on arrival, day 8 testing and pre-departure testing. They will only be required to take 1 post-arrival test and a confirmatory free PCR test if they test positive. These changes will apply from 4am Monday 22 November.

You can read the [press release for England here](#).

The [Northern Ireland Executive](#) has also announced that it will align with England on the changes outlined above.

The [Welsh Government](#) has also announced that it will recognise vaccines administered under the WHO EUL for inbound travel. This announcement did not cite travel rules for under 18s to Wales.

As yet there has not been an international travel announcement from Scotland. We will keep you updated.

Tourism Alliance Update

- **2019 Tourism Satellite Account Figures Published**

ONS has produced the Tourism Satellite Account data for 2019. The tourism expenditure figures are:

○ Inbound Tourism	£33.3bn
○ Domestic Overnight Tourism	£25.9bn
○ Day Visits	£83.3bn
○ Outbound Tourism	£35.0bn
○ Other Consumption products	£1.8bn
Giving a Total of	£179.2bn

Unfortunately, at this point ONS go horribly wrong in calculating direct employment in the tourism industry and its contribution to the economy (GVA). The problem lies in Table 6 where their estimates of the proportion of revenue generated by tourists in different sectors have little basis in reality. For example, they estimate that:

- Only 77% of the revenue gained by hotels from people staying overnight is related to tourism (when obviously 100% of the revenue from people staying overnight in hotels is attributable to tourism because staying away from home is the very definition of being a tourist)
- Only 50% if the revenue generated by passenger airlines is related to tourism
- Only 63% of revenue generated by travel agents and booking services is related to tourism

- And only 1.4% on the revenue generated by conferences and exhibitions is related to business tourism.

The reason for this problem is that ONS compare what people say that they spend on these products with the revenue that businesses in tourism related sectors say that they generate. So, for example, people say that they spend £17.8bn staying in hotels through the tourism surveys, yet accommodation businesses report that they receive £23.1bn. So, rather than realising that tourists have made a mistake in estimating how much they spend on accommodation, ONS simply calculates that 23% of the expenditure is not due to tourists.

The net result is that the TSA figures on direct employment-related employment (1.39m FTEs) and Tourism GVA (£73.6bn) significantly under-estimate the value of tourism to the UK economy.

<https://www.ons.gov.uk/economy/nationalaccounts/satelliteaccounts/datasets/uktourismsatelliteaccountsatables>

- **New Laws And Code To Resolve COVID-19 Commercial Rent Debts**

The Government has this morning announced a new Bill and a Code of Practice to provide for legally-binding arbitration between commercial landlords and tenants that accrued arrears as a result of the pandemic.

Commercial tenants will remain protected from eviction until 25th March 2022. The new Code of Practice, which is expected to be published imminently, should be used as the basis of landlord-tenant negotiations going forward. The Code sets out that tenants unable to pay in full should negotiate with their landlord in the expectation that landlords waive some or all of the arrears where they are able to do so.

Meanwhile, the Government will introduce a Bill which will institute a legally-binding arbitration mechanism for solving disputes between tenants and landlords, which is expected to come into force next year.

<https://www.gov.uk/government/news/new-laws-and-code-to-resolve-remaining-covid-19-commercial-rent-debts>

- **New Guidance For People Vaccinated Under WHO Emergency Use Listing And Under 18s**

From 4am on Monday 22 November, the government will recognise vaccines on the World Health Organization's Emergency Use Listing (WHO EUL). As a result, Sinovac, Sinopharm Beijing and Covaxin will be added to our list of approved vaccines for inbound travel, benefitting more fully vaccinated people from countries such as the United Arab Emirates, Malaysia and India.

<https://www.gov.uk/government/news/travel-updatenew-guidance-for-people-vaccinated-under-who-emergency-use-listing-and-under-18s>

- **Liability Notices For The Taxation Of Coronavirus Support Payments**

HMRC has produced new guidance on the 'taxation of COVID-19 support payments' legislation at Schedule 16 of the Finance Act 2020. This guidance tells you more about the legislation, which is aimed at:

- recovering wrongly claimed COVID-19 support scheme payments

- influencing those who see insolvency or dissolution as a way of avoiding tax due on COVID-19 support payments

This new legislation allows HMRC to give joint and several liability notices to directors, shadow directors and certain other individuals connected to a company. A joint and several liability notice will make the individuals jointly and severally liable for amounts the company owes.

<https://www.gov.uk/guidance/overview-of-joint-and-several-liability-notices-for-the-taxation-of-coronavirus-covid-19-support-payments>

- **Working Safely During Coronavirus Guidance Updated**

Despite the easing of almost all restrictions, the primary guidance for businesses in various sectors regarding rules and restrictions, and safe working practices is still “live” and has been updated. The updates are as follows:

- **Events and attractions**

Most sections of the guidance have been updated to improve readability, with minor changes to information in sections on priority actions, what this guidance covers, managing risk, what to include in your risk assessment, going to the workplace, reducing contact for workers and event planning. Additional information has been added to the sections on ventilation, people who need to self-isolate, COVID-19 cases in the workplace, and equality in the workplace.

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

- **Hotels and guest accommodation**

Most Sections of the guidance have been updated to improve readability, with minor changes to information in sections on priority actions, what this guidance covers, managing risk, what to include in your risk assessment, going to the workplace, and reducing contact for workers. Additional information added to sections on ventilation, people who need to self-isolate, COVID-19 cases in the workplace, and equality in the workplace.

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

- **Restaurants, pubs, bars, nightclubs and takeaway services**

Most sections of the guidance have been updated to improve readability. Additional information added to sections on managing risk, ventilation, self-isolation and reducing contact for workers.

<https://www.gov.uk/guidance/working-safely-during-covid-19/restaurants-pubs-bars-nightclubs-and-takeaway-services>