# ATT welcome, June 2020

**Welcomes**

01 June 2020

Easier to go into lockdown than get out

Lockdown continues but we have now a draft exit plan for the whole United Kingdom. I find it interesting that, although this is a United Kingdom, the three governments with devolved powers have decided that they are best placed to decide when the lockdown of their citizens should be eased. I suppose this reflects that NHS Scotland, for example, is organised and managed outside the remit of NHS England.

At the time of writing, the Stormont Assembly was planning to make an announcement on their plans to exit the lockdown. The expectation is that it will not be as relaxed as that in the other regions.

These announcements must mean that serious consideration is being given on how to bring us all out of the lockdown. While it was easy to join, it is unlikely to be just as easy to leave.

> As tax practitioners, we must provide good tax advice to our clients during the transition period between full lockdown and the endgame.

That means reviewing the different support packages and tax deferral options provided by HMRC.

I notice that clients are paying attention to the material distributed by HMRC. As a firm, we were able to calculate and successfully file the first claims for furloughed staff, and clients have shown their gratitude. In fact, some clients have already indicated that their staff will be furloughed for the months of May and very likely June, so we are well placed to help.

When the Coronavirus Job Retention Scheme was announced two months ago, the Belfast Telegraph newspaper reported that some 80% of the 250 businesses surveyed in Northern Ireland expected to claim under the scheme. Of those 80%, they expected to put around 58% of staff on furlough (as high as 93% in the retail sector). It is good that this assistance to employers is extended.
I have used the online tool to check that a client is eligible to make a claim under the Self-employed Income Support Scheme (SEISS). My first attempt was successful – the client was eligible to make a claim; the second attempt returned that the client was ineligible. If you are searching for a good source of information on this Scheme, use the ATT guidance, as there are several clear examples. By the time you read this article, I expect the first payments under the SEISS will have been made to eligible claimants.

It seems surreal. Ireland has relaxed some of its lockdown restrictions so that, for example, diners are allowed to visit local restaurants (subject to social distancing), whereas just 65 miles up the motorway in Newry (a city in Northern Ireland) all restaurants remain closed. There is a real fear in Northern Ireland that it will take quite some time before the restaurant and other entertainment trades fully recover.

Throughout all of this, we must still look after our own physical and mental health. It is with that in mind I must thank ATT's Rebecca Fuller for her session 'Managing your Mental Wellbeing' held in mid-May; I found it well worth the time spent.

But now a change – what about Brexit? All things being equal, it looks as though the transition period will terminate on 31 December 2020 as planned. We need to assume that date is not delayed into 2021 and use this time to review our original advices from 2019 and update them as appropriate.

While it is true that clients have other more pressing matters to consider, I believe we should be preparing for when we are inundated with requests for assistance later this year.

I hope you receive the various update emails from the ATT, especially in relation to the provision of online CPD. I find it useful to see what other branches have to offer rather than being restricted just to the local offering.

My closing words this month are like those last month – be safe and I hope to meet you when life returns to near normal in the future.

- We should very much appreciate your completing our survey about the impact of coronavirus on you and your organisation. We are gathering this information to help us continue to support and inform you. Please click here to complete the survey. The closing date is 30 June and we shall provide a report on our websites in July.