

# BirchCooper

## Accounting Services Ltd

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### SEPTEMBER 2009 - ENEWS

In this month's enews we report on various issues including the announcement of the introduction of additional paternity pay and leave for fathers, but not until 2011.

Please browse through this month's articles using the links below and contact us if any issues or questions arise.

- Additional Paternity Leave and Pay
- National Minimum Wage increases
- Pay for apprentices
- Online filing of Corporation tax returns
- Online filing of VAT returns
- Liechtenstein Disclosure Facility
- New UK Border Agency controls
- HMRC warn of more scam emails

The logo for the Association of Accountants and Tax Technicians (AAT), consisting of the lowercase letters 'aat' in a bold, sans-serif font.

*Henry Cooper is licensed and regulated by the AAT  
under licence number 1321*

Company Registered in England - Number 4275048

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### **ADDITIONAL PATERNITY LEAVE AND PAY**

The government has announced its intention to introduce Additional Paternity Leave and Pay for fathers of children due on or after 3 April 2011.

The government will consult shortly on new regulations that will give families greater flexibility in how they choose to look after their children.

As detailed in the press release:

- Families will have the choice to transfer up to six months leave to the father should they want to, which can be taken by the father once the mother has returned to work.
- This new provision will be available during the second six months of the child's life, giving parents the option of dividing a period of paid leave entitlement between them.
- Some of the leave may be paid if taken during the mother's 39 week maternity pay period. This would be paid at the same rate as Statutory Maternity Pay (generally £123.06 per week).
- Parents will be required to 'self certify' by providing details of their eligibility to their employer. Employers and HMRC will both be able to carry out further checks of entitlement if necessary.

Harriet Harman, Minister for Women and Equality, said:

“Mothers will be able to choose to transfer the last six months of their maternity leave to the father, with three months paid. This gives families radically more choice and flexibility in how they balance work and care of children, and enables fathers to play a bigger part in bringing up their children.”

**Internet links:** [HMRC guidance](#) [Press release](#)

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### **NATIONAL MINIMUM WAGE INCREASES**

The adult rate of the National Minimum Wage (NMW) increases to £5.80 (£5.73) an hour from 1 October 2009. This is payable to those age 22 and over.

The hourly development rate increases to £4.83 (£4.77) and for 16 and 17 year olds to £3.57 (£3.53) an hour.

HMRC are able to charge penalties to those employers found to be in breach of the NMW rules.

If you have any queries on the NMW please do get in touch.

**Internet links:** [NMW rates](#) [HMRC guidance on penalties](#)

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### **PAY FOR APPRENTICES**

From 1 August 2009 the minimum wage for apprentices increased from £80 to £95 per week.

The Low Pay Commission is to consider whether or not apprentice pay should come under the umbrella of the National Minimum Wage regulations. The Confederation of British Industry (CBI) has raised concerns about increasing the minimum wage level significantly. According to their press release, and in reaction to youth unemployment reaching its highest level since records began, Katja Hall, CBI Director of Employment Policy, said:

“The rising level of youth unemployment is alarming and we cannot afford to lose a generation of young people. Apprenticeships are an excellent path to employment but their availability would be constrained if a minimum wage was set too high.”

“Young people must not be priced out of apprenticeships in a difficult jobs market. If apprentices join the national minimum wage system they must do so at the right level and in a way that employers can understand.”

**Internet link:** [Press release](#)

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### **ONLINE FILING OF CORPORATION TAX RETURNS**

HMRC have written to half a million companies and their tax agents, to advise them of important changes to Corporation Tax (CT) return filing. The mail-shot contained a new HMRC leaflet on the changes, which will require all company tax returns delivered after 31 March 2011 to be filed online, for accounting periods ending after 31 March 2010. The leaflet explains how, after 31 March 2011, CT returns must be filed online in a specified data format (known as Inline XBRL or iXBRL).

Companies House has also announced that it will accept company accounts in XBRL, the same format as the CT returns. Companies House will introduce their XBRL service for unaudited full accounts by the summer of 2010, and then continue to develop their XBRL capability for all the main types of accounts they receive.

HMRC's new XBRL service will be available from November 2009.

**Internet link:** [HMRC and Companies House statement](#)

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### **ONLINE FILING OF VAT RETURNS**

HMRC are advising businesses that new rules on how VAT returns are submitted and payments are made will come into force next year. Paper VAT returns will be phased out from 1 April 2010.

As a start of this phasing out process, businesses with:

- VAT (exclusive) annual turnover of £100,000 or more, and
- all newly registered VAT businesses

will need to submit their VAT returns online and make payments electronically from April 2010. Those businesses that are already VAT registered, with a turnover below the threshold, will have the choice to use paper returns but this will be reviewed by 2012.

Please do get in touch if you would like any further advice in this area.

**Internet link:** [HMRC VAT](#)

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### **LIECHTENSTEIN DISCLOSURE FACILITY**

HMRC have announced details of the Liechtenstein Disclosure Facility (LDF) which has been introduced to support the reviews to be carried out by the Financial Intermediaries in Liechtenstein to identify those who may have liability to UK tax. The LDF allows people with unpaid tax linked to investments or assets in Liechtenstein to settle their tax liability under this special arrangement.

The LDF will run from 1 September 2009 until 31 March 2015. Please do get in touch if you have any queries about this.

**Internet link:** [HMRC guidance](#)

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### **NEW UK BORDER AGENCY CONTROLS**

The government has announced new measures which should enable resident workers to have every opportunity to fill vacancies before they are offered to workers abroad.

The government has accepted the recommendations made last month by the Migration Advisory Committee to tighten the rules controlling when skilled workers are allowed to apply for jobs in the United Kingdom under the government's points-based system.

The changes to the rules will mean that, from next year, all jobs must be advertised to British workers in Jobcentre Plus for four weeks (extended from two weeks) before employers can employ individuals from outside Europe.

Other changes include increasing the length of service requirements for overseas workers who want to transfer to the UK and increasing the minimum salary level for a post to qualify as skilled to £20,000 (currently £17,000).

For more details of the changes visit the link below.

**Internet link:** [UKBA news article](#)

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### **HMRC WARN OF MORE SCAM EMAILS**

HMRC have updated their guidance on scam emails as they are aware that a large number of individuals are receiving emails offering tax rebates. HMRC have also confirmed that they would not inform taxpayers of a tax rebate via email, or request that they complete an online form to receive a rebate of tax.

HMRC are stressing that individuals should not visit the website contained within the email or disclose any personal or payment information.

For more information on this and other scams together with a copy of the latest example visit the links below.

**Internet links:** [HMRC guidance](#) [Latest example](#)