

# [April 2022: temporary insolvency measures are ending](#)

News story

The remaining temporary insolvency measures are being lifted and the insolvency regime is returning to its pre-pandemic operation.



The Corporate Insolvency and Governance Act 2020 introduced various temporary measures to help protect companies affected by the lockdown restrictions during the pandemic.

Most of these measures expired at the end of June and September 2021, except for restrictions on winding up companies, which were extended until 31 March 2022.

This remaining insolvency restriction will not be extended further, allowing the insolvency regime to return to its pre-pandemic operation.

Business leaders are being advised to seek professional insolvency advice to protect their business.

The Government has also announced a new law to help [resolve certain remaining rent debts](#) in the commercial rental sector.

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## [British Embassy Ashgabat hosts a COP26](#)

## follow-up conference, March 2022

On March 24, the British Embassy Ashgabat was delighted to organise an online conference in Ashgabat, together with the Ministry of Foreign Affairs of Turkmenistan and the Office of the UN Resident Coordinator in Turkmenistan.

The conference focussed on the outcomes and achievements of last year's COP26 climate summit in Glasgow and was an opportunity to generate new ideas and improve cooperation to take forward the Glasgow Climate Pact. The conference was a continuation of the high-level roundtable that the British Embassy held in March 2021 in Ashgabat, ahead of the COP26.

Building on the momentum and direction set out at COP26, representatives discussed the best ways to deliver stronger sectoral action to accelerate Turkmenistan's transition to a low-carbon, more resource-efficient and sustainable economy.

The conference helped international partners and donors better understand plans the Turkmenistan government has for decarbonisation and reduction of greenhouse gas (GHG) emissions. These plans are outlined in the final draft of their new NDC, as part of their commitments under the Paris Agreement. Participants from both the UK and Turkmenistan announced new climate change initiatives between national and international partners.

Those attending the event included representatives of the ministries of Turkmenistan, the UN agencies, foreign diplomatic missions, international organisations and development partners, financial institutions, university students and others. The Ministry of Foreign Affairs of Turkmenistan moderated the event.

The Turkmen Ministry of Foreign Affairs and the Ministry of Agriculture and Environment Protection announced that the country's next set of climate change plans would soon be submitted to the UN. These plans include projects to reduce both carbon dioxide and methane emissions.

UN agencies pledged to continue working with Turkmenistan to address challenges of mapping emissions, changing legislation, provide technical assistance and support education.

Nick Bridge, the British Foreign Secretary's Special Representative for Climate Change, stressed the need to go clean and green and deliver on our promises faster. Kenan Poleo, the UK's Trade Commissioner for Central Asia, highlighted that change can support growth – in the last 30 years the UK has cut emissions by 44% while growing its economy 78%.

The British Ambassador, Lucia Wilde, reaffirmed the Embassy's commitment to support both the implementation of climate change policies and support for Turkmenistan to introduce more green energy technologies.

Star speakers at the conference were youth representatives who talked of the need for action to ensure their future health, prosperity and well-being.

Participants identified joint priorities and new areas of climate cooperation in the run-up to COP27. Climate change and increasing greenhouse gas emissions negatively affects the health and well-being of people and countries around the world. As such, experts at the event agreed that it is important to learn from each other and continue a productive dialogue and exchange of professional experience in this important area.

At the end of the conference, experts and participants thanked the organisers and highlighted how important it was to continue these discussions in order to help the transition of Turkmenistan to a green economy.

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## [New digital playbook to cut costs and support job growth](#)

Press release

The Digital, Data and Technology Playbook brings together expert advice on how to deliver better digital services.



Digital services run by government will be overhauled through a new guide designed to ensure better value for taxpayers and support job growth across the UK.

The Digital, Data and Technology Playbook, published today (28 March), brings together expertise from across government and industry in an 11-point guide.

In an increasingly digital and connected society, supporting the delivery of high quality public service while driving better value for money is becoming ever more crucial. With around £46 billion expected to be spent on digital projects this year, the Playbook will ensure taxpayer money is better used

and supports the Levelling Up agenda.

Teams working on digital projects are encouraged to find ways of improving efficiencies and cutting costs, including through improved supplier relationships and reduced legacy IT issues. For example, all new digital products bought by government should work with existing systems, enabling effective data sharing across suppliers and departments in interoperable, reusable and open formats.

The Playbook also breaks down barriers for small and medium-sized businesses (SME), urging teams to focus on areas where SMEs can play a role in delivering public services, such as by offering agile and innovative digital solutions. This focus will make it easier for public sector organisations to work with SMEs, while also helping SMEs take advantage of tender opportunities and drive job growth right across the country.

**Minister for Brexit Opportunities and Government Efficiency Jacob Rees-Mogg said:**

This Playbook will draw on the wealth of digital expertise at our disposal to produce better services at lower cost.

This will go hand-in-hand with a new procurement regime that takes advantage of our position outside the European Union, offering more opportunities for small businesses to bid for government contracts, encouraging greater innovation in public services and ultimately delivering better value for taxpayers.

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## [New fusion energy recruitment framework to boost economy and improve diversity](#)

The UK Atomic Energy Authority (UKAEA) will fill over 100 roles worth £9.5 million to the economy in support of its major fusion energy programmes over the next four years.

Its Project Delivery Services Framework is aimed at improving social and economic inequality in addition to providing a fast and flexible approach to recruitment. This will help UKAEA in its mission to make fusion energy a safe, sustainable, low carbon energy supply of the future.

Engineers, project managers and apprentices from across the UK will be seconded from six companies, chosen via a competitive tender process, for demonstrating a clear commitment to equality, diversity and inclusion (EDI). This includes:

- Established partnerships with organisations such as BAME Apprenticeship Alliance, STEM Network
- Adding social value to communities as they rebuild post COVID-19 in addition to working with social mobility charity, Career Ready
- Employing apprentices that will work at UKAEA's Oxfordshire and Yorkshire sites in addition to delivering outreach events to encourage careers in STEM

The six successful suppliers selected for UKAEA's Project Delivery Services Framework, are: Atkins (with Faithful+Gould), Arcadis (with DBD and Enkom), Gleeds, Mace, Prima Uno and Turner & Townsend.

Science Minister George Freeman said:

"UK Fusion energy breakthroughs at Culham have shown the potential of fusion not just to provide instant zero emissions clean energy at the flick of a switch, but also to attract big investment to create new companies and high quality jobs for thousands of people in fusion energy around the country.

"This new fusion jobs framework by the UK Atomic Energy Authority will both boost the UK economy and help tackle social and economic inequality by creating job opportunities for all parts of the UK."

Ian Chapman, CEO, UKAEA, said:

"We are delighted to launch UKAEA's Project Delivery Services Framework to bolster the range of expertise across the UK's world-leading fusion energy programmes. It will provide increased flexibility to our project teams as we work together with industrial partners to deliver fusion as an important part of addressing climate change and providing energy security."

Attending the launch event at UKAEA's Culham Science Centre site in Oxfordshire, Dev Reedha, Framework Director, Arcadis, said:

"Improving quality of life and being able to make a difference is exactly why our people work with us. It is more than just a job. As an organisation, we are extremely excited to be part of the UKAEA framework and are looking forward to supporting a wider mission of taking fusion to the world as a safe and sustainable low-carbon source of energy."

Lee Patrick, UKAEA Key Account Manager, Atkins, added:

"The appointment of Atkins and Faithful+Gould to the Project Delivery Services Framework reinforces our commitment to supporting UKAEA as it takes a lead on the delivery of sustainable fusion energy. We look forward to bringing the programme management expertise of Faithful+Gould to strengthen the planning and delivery of UKAEA's portfolio of ambitious projects, and combining this with Atkins' in-depth knowledge of fusion energy and

longstanding relationship with UKAEA.”

UKAEA has already created approximately 36,900 direct and indirect jobs over the past decade with R&D in fusion leading to the upskilling of the UK workforce. This includes improved knowledge transfer between academia and industries, refined and upgraded fusion machine designs, and the creation of new policy and standards.

Secondees from the Project Delivery Services Framework will be contributing to several UKAEA programmes including STEP (Spherical Tokamak for Energy Production) which aims to deliver a prototype fusion energy plant and a path to the commercial viability of fusion. Fusion energy has the potential to deliver safe, sustainable, low carbon energy for generations to come based on the same processes that power the sun and stars.

For further information please visit [ccfe.ukaea.uk](http://ccfe.ukaea.uk)

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## [Less than one week to go for MTD](#)

Businesses have less than a week to prepare for Making Tax Digital (MTD) for Value Added Tax (VAT) becoming mandatory for VAT-registered businesses on 1 April, HM Revenue and Customs (HMRC) said today.

MTD helps taxpayers get their tax returns right by reducing common mistakes as well as saving time managing their tax affairs and is a key part of the overall digitalisation of UK tax.

Evidence shows MTD is succeeding in its central aims of reducing errors, while also making it faster to prepare and submit returns, and boosting productivity for businesses. New research, conducted by HMRC and peer reviewed by independent academics, shows MTD is likely to have generated increased revenue through reducing errors in both 2019 and 2020.

Nearly 1.6 million taxpayers had joined MTD for VAT as of December 2021 with more than 11 million returns successfully submitted. Around a third of VAT-registered businesses with taxable turnover below £85,000 have voluntarily signed up to MTD for VAT ahead of April 2022, and thousands more are signing up each week.

VAT-registered businesses that have not yet signed up to MTD for VAT should do so now. All VAT-registered businesses must use MTD for VAT for their first VAT return starting on or after 1 April 2022. Businesses should use the time left to choose the software that is right for them, whether that is one of the simple free options available, or a more advanced product for those with more complex affairs.

Lucy Frazer, HM Treasury’s Financial Secretary to the Treasury, said

Businesses using MTD are saving time on their tax affairs, streamlining their processes and boosting their productivity as a result.

Our first move towards a modern, digital tax service – MTD makes it easier for businesses to get their tax right first time.

There is a range of support and information available for those that need it – including accessible online content such as YouTube videos, GOV.UK help pages and HMRC's Extra Support service.

Agents can sign up on behalf of a business, although businesses remain responsible for meeting their VAT obligations. Those who do not join may be charged a penalty for failure to do so.

There are a range of compatible software products available for MTD for VAT, allowing businesses to choose which tools they use to run their business and tax affairs. A [list of software compatible with MTD for VAT](#), including free and low-cost options, can be found on GOV.UK.

HMRC understands that some businesses will find it easier to comply with MTD than others. For those who need more [help and support on signing up for MTD](#), HMRC is running a series of webinars.

Some VAT-registered businesses may be eligible for an exemption from MTD, if it is not reasonable or practicable for them to use digital tools for their tax. If a business has previously been granted an exemption for VAT online filing, this will carry over to MTD VAT requirements. Go to GOV.UK for [more information on whether an exemption may apply](#).

Example [MTD case studies](#) from businesses who are currently benefitting from MTD for VAT can be found on YouTube.

To sign up to MTD VAT, businesses, or an agent on a businesses' behalf, need to:

Step 1: Visit GOV.UK and [choose MTD-compatible software](#)

Step 2: Keep digital records starting from 1 April 2022 or the beginning of their VAT period

Step 3: Sign up and submit their VAT Return through MTD

Businesses can choose to register themselves for MTD or can ask their agent to do this for them.

Businesses, or an agent on their behalf, must sign up to MTD for VAT via GOV.UK to fully join MTD. They must have MTD-compatible software before signing up.

Businesses should ensure that they sign up to MTD at least 5 days after their

last non-MTD VAT return deadline date, and no less than 7 days before their first MTD VAT return deadline date to avoid paying for their VAT twice.

Businesses must keep digital records through MTD. This can be done via software. Where a business chooses to use bridging software (a type of recognised MTD compatible software which extracts information from a business's spreadsheet and then submits it to HMRC in a way which is compliant with MTD requirements) digital links must be in place to ensure that records are kept digitally as information is transferred between different platforms.

Businesses need to have signed up to MTD for their first VAT return starting on or after 1 April 2022. They may not be required to make their first submission via MTD until Summer 2022.

[A piece of qualitative research](#), published in February 2022, based on 60 in-depth interviews conducted with a random sample of small businesses that had made the change to MTD for VAT following mandation showed the ongoing customer impact of record-keeping behaviour change in the second year of mandation. This found that businesses using fully compatible software were reaping the rewards of MTD through saving time on their tax affairs and improving their financial confidence.

HMRC published a new report, [Evaluating additional tax revenue from Making Tax Digital for VAT](#), in March 2022 that represents the strongest evidence yet that MTD for VAT is succeeding in helping to ensure the right amount of tax is collected from businesses by reducing opportunities for error or miscalculation.

In 2020, the government published 'Building a trusted, modern tax administration system', setting out a vision of a UK tax system fit for the 21st century, designed to improve its resilience, effectiveness and support for taxpayers. MTD is the first phase of a move toward this modern, digital tax service.

Since April 2019, businesses with a taxable turnover above £85,000 have already been required to follow MTD, keeping digital records and filing VAT returns using MTD compatible software. In July 2020, it was announced that all VAT-registered businesses must file digitally through MTD from April 2022, regardless of turnover. HMRC has reminded businesses below the £85,000 threshold of the steps which they need to take to be ready.