

Edition 28: News from the Adjudicator

Welcome from the Groceries Code Adjudicator

A highlight of the GCA year is the launch of my annual survey, which is one of the most important ways for suppliers to tell me what they are experiencing. The 2022 survey opened on 17 January and, as in previous years, it is being run by the independent polling organisation YouGov so suppliers can respond frankly in confidence about any issues they are facing.

Last year I received a tremendous response with record numbers of suppliers sharing their views and experiences. I hope that by the time this year's closes on 27 February the response will have been equally enthusiastic. Remember that taking part can help your business.

I cannot over-emphasise how valuable the information you provided in my first survey was to my work. Your responses helped me when I discussed the Code with the senior leadership of the retailers and their Code Compliance Officers, highlighting issues such as delisting, forecasting and suppliers' concerns about the increasing numbers of inexperienced buyers they are encountering. As a result, I have been strongly encouraging the retailers to ensure they have the right training and support in place to help these new buyers build strong and effective relationships with their suppliers so that they have deeper understanding of the businesses they are working with.

Much of the 2022 survey mirrors previous surveys and will allow me to measure progress and to rank retailer compliance with the Code. However, I have also added topical questions about retailer responses to supplier requests for cost price increases – more of this below – and about how the designated retailers react to mentions of the Code. Suppliers will also have the opportunity again to give positive feedback on retailer behaviour.

The survey is available on www.yougov.com/gca and the results will be announced in a special edition of this newsletter as well as on the [GCA website](#) in late Spring/early Summer 2022. YouGov will also repeat the practice I began last year of conducting follow-up interviews with a select group of respondents to explore supplier concerns in more depth. Any suppliers interested in taking part in these interviews should please provide contact details at the end of the survey. As with survey responses, I will treat information from these follow-up interviews in complete confidence.

I urge suppliers to continue their support for the annual survey. The previous eight surveys have been powerful in securing continued improved Code compliance from retailers, and this ninth survey will be the same. Your responses are particularly valuable as the sector is experiencing such fast-paced change and the information they contain can give me early intelligence of any major issues emerging. Please complete it to make sure I, and the retailers, know how you feel.

Cost Price Increases

With rising inflation, the retailers that I regulate are receiving unprecedented numbers of requests for cost price increases (CPIs) from their suppliers. The outcome of such requests is a commercial matter for retailers and suppliers, not a Code issue. But I am conscious of the pressure that the scale of CPI requests creates for both suppliers and retailers, and of the need for a redoubled focus on maintaining and building strong relationships. As I have discussed this issue with suppliers and with the retailers' Code Compliance Officers, I have observed some differences between a good, fair CPI process, and one that could undo the work that has been hard won during the pandemic to build relationships. These are the 7 golden rules I have seen retailers following in the examples where they have dealt with CPI requests best:

1. Clear communication from the outset by retailers about the process and how long it will take;
2. Awareness, and prioritisation, of the possible greater impact on smaller suppliers;
3. Support for buyers from colleagues who have experience of dealing with CPI requests;
4. Only asking for the specific information from suppliers that is needed to make a CPI decision;
5. Clear communication of the outcome, so there can be no grey areas;
6. No automatic delists or fixed delist notice periods following CPI negotiations;
7. Reminding buyers about abiding by competition law e.g. never asking suppliers about other retailers' plans or retail prices.

I am looking forward to receiving comprehensive information about this issue from the results of the survey but in the meantime any suppliers who have concerns about the way their requests are being handled should contact me – details below. I would be particularly interested in hearing about any examples of unfounded claims that the Code requires suppliers to give fixed notice of any CPI.

Mark White

Meet the CCO – Max Gillibrand, CCO for Marks and Spencer

Please introduce yourself to readers of News from the Adjudicator, including telling them something about yourself as a person. Why did you want to become a Code Compliance Officer and what experience do you bring to the role?

I'm Max Gillibrand the CCO at M&S, and I've worked in a variety of roles across the company for over 35 years. I've had previous experience in both the Trading and new business development functions so I understand what's important to suppliers and how we can best work together. I've been the CCO since the introduction of the Code and I'm passionate about ensuring strong, transparent relationships with our valued supplier partners and seeking ways to continue to improve the way we do business.

How do you work with suppliers and how should they contact you if they have an issue to raise?

I want to encourage an open dialogue with suppliers where they have the confidence to raise a matter if they have concerns or just aren't sure how to approach a situation. The majority of supplier queries are best raised directly through their regular M&S contacts, but I know sometimes there might be an issue that they'd rather discuss confidentially, and I can assure our suppliers that I will always act discretely and will never share any information without their permission. My email address to contact me directly is Max.Gillibrand@marks-and-spencer.com.

What is your biggest ambition as Code Compliance Officer?

My biggest ambition is that I hear from suppliers at the time something is concerning them rather than they sit on it and get frustrated. We take the GCA survey results very seriously but it's always regrettable to read comments from suppliers about a situation that we could have engaged on and tried to resolve several months previously.

When you look back at how your company works with suppliers what are you most proud of?

M&S has a long history of working closely with our supplier partners and as a majority own label business, our fortunes and those of our suppliers, are even more aligned. The last two years during Covid-19 has been one of the best examples of close collaboration and we've worked tirelessly together to find ways around the challenges we've both faced. We must continue to use this energy and understanding to ensure that we are stronger together as we go forward into 2022 and beyond.

Where has the Groceries Supply Code of Practice had its greatest impact? What contribution do you believe the Groceries Code Adjudicator has made? How do you work with the GCA?

The Code has undoubtedly improved ways of working between the regulated retailers and their suppliers, with the GCA Annual survey clearly demonstrating these changes over the last eight years, and it's been great to see that sustained improvement. The Groceries Code Adjudicator has provided a clear platform for suppliers to address their concerns to, and equally the GCA has worked collaboratively with the retailers to explore issues and provide clear guidance and best practice insight. Our regular contact with the GCA allows us to readily understand his priorities and the types of issues he's hearing about, so we can consider how we will continue to make further improvements.

Where would you like to see further improvements in the relationship with suppliers?

I acknowledge that there will be occasions where we have diverging paths from a supplier, and we need to part company or reduce their business. These situations can be difficult, and we commit to deal with them fairly and

compliantly, but I understand that it's not always easy to accept the outcome. As CCO, I'm here to ensure that our teams follow the prescribed delisting process and I'm always available to discuss this with suppliers if needed.

Finally, as I said earlier, I'd really like the opportunity to understand any issues as they happen so that we can try to find prompt solutions. Nothing is too small to matter, so do please reach out if something is on your mind.

You can contact Max via Max.Gillibrand@marks-and-spencer.com.

The CCOs of the designated retailers have produced new videos introducing themselves and describing how they work with suppliers. These are now all available on the [GCA YouTube channel](#).

Four million still to file ahead of Self Assessment deadline

Four million customers are yet to submit their completed Self Assessment tax return and pay any tax owed ahead of the deadline on 31 January, HM Revenue and Customs (HMRC) has warned.

More than 12.2 million customers are expected to complete a tax return for the 2020 to 2021 tax year.

HMRC is urging the millions of customers still to file their tax return, pay any outstanding liabilities or set up a payment plan, to do so ahead of the deadline as interest will be applied to all outstanding balances from 1 February.

However, earlier this month, HMRC announced they would waive penalties for one month for late filing of tax returns and late payments. The changes mean:

- anyone who cannot file their return by the 31 January deadline will not receive a late filing penalty if they file by 28 February
- anyone who cannot pay their tax liabilities by the 31 January deadline will not receive a late payment penalty if they pay their tax in full, or set up a time to pay arrangement, by 1 April

Myrtle Lloyd, HMRC's Director General for Customer Services, said:

We know some customers may struggle to meet the Self Assessment deadline on 31 January which is why we have waived penalties for one month, giving them extra time to meet their obligations.

And if anyone is worried about paying their tax bill, they can set

up a monthly payment plan online – search ‘pay my Self Assessment’ on GOV.UK.

HMRC is offering support to customers completing their tax return. Anyone who is yet to file their return can [book a place to access live webinars](#), running throughout January on GOV.UK. Alternatively, recordings are available on GOV.UK. In addition, HMRC has produced resources to help customers meet their obligations including [YouTube videos](#) and [Self Assessment guidance](#) on GOV.UK.

There are no changes to HMRC’s Self Assessment helpline opening times. The telephony service will not open on Saturday 29 or Sunday 30 January and will operate as normal until 6pm on Monday 31 January.

The existing Time to Pay service allows any individual or business who needs it the option to [spread their tax payments over time](#). Self Assessment taxpayers with up to £30,000 of tax debt can do this online once they have filed their return.

If customers owe more than £30,000, or need longer to pay, they should call the Self Assessment Payment Helpline on 0300 200 3822.

A full list of the payment methods taxpayers can use to [pay their Self Assessment tax bill](#) is available on GOV.UK.

The 2020 to 2021 tax return covers earnings and payments during the pandemic. Taxpayers will need to declare [if they received any grants or payments from the COVID-19 support schemes](#) up to 5 April 2021 on their Self Assessment, as these are taxable, including:

- Self-Employment Income Support Scheme
- Coronavirus Job Retention Scheme
- other COVID-19 grants and support payments such as self-isolation payments, local authority grants and those for the Eat Out to Help Out scheme

The £500 one-off payment for working households receiving tax credits should not be reported in Self Assessment.

It is important that customers [check and make any changes to their tax return](#) to make sure any SEISS or other COVID-19 support payments have been reported correctly in their Self Assessment.

HMRC urges everyone to be alert if they are contacted out of the blue by someone asking for money or personal information. Taxpayers should always type in the full online address www.gov.uk/hmrc to get the correct link for filing their Self Assessment return online securely and free of charge. HMRC sees high numbers of fraudsters emailing, calling or texting people claiming to be from the department. If in doubt, HMRC advises not to reply directly to anything suspicious, but to contact them straight away and to [search GOV.UK for ‘HMRC scams’](#).

Normally, late filing penalties are applied to all returns due on but filed

after the 31 January deadline. Those penalties are cancelled if the taxpayer has a reasonable excuse for filing late. However, this year, like last year, HMRC is not charging late filing penalties for a month to help taxpayers and agents who are unable to meet the deadline. Late filing penalties will not be charged for online tax returns received by 28 February.

The payment deadline for Self Assessment is 31 January and interest will be charged from 1 February on all amounts outstanding. Normally a 5% late payment penalty is charged on any unpaid tax that is still outstanding on 3 March. This year, like last year, HMRC is giving taxpayers more time to pay or set up a payment plan. Self Assessment taxpayers will not be charged the 5% late payment penalty if they pay their tax or set up a payment plan by midnight on 1 April. They can pay their tax bill or set up a Time to Pay arrangement online at GOV.UK.

Self Assessment timeline:

- 31 January – Self Assessment deadline (filing and payment)
- 1 February – interest accrues on any outstanding tax bills
- 28 February – last date to file any late online tax returns to avoid a late filing penalty
- 1 April – last date to pay any outstanding tax or make a Time to Pay arrangement, to avoid a late payment penalty
- 1 April – last date to set up a self-serve Time to Pay arrangement online

There is no change to the filing or payment deadline and other obligations are not affected. This means that:

- interest will be charged on late payment. The late payment interest rate is 2.75%
- a return received online in February will be treated as a return received late, with a valid reasonable excuse for the lateness. This means that:
 1. there will be an extended enquiry window
 2. for returns filed after 28 February the other late filing penalties (daily penalties from 3 months, 6 and 12 month penalties) will operate as usual
 3. a 5% late payment penalty will be charged if tax remains outstanding, and a payment plan has not been set up, by midnight on 1 April 2022. Further late payment penalties will be charged at the usual 6 and 12 month points (August 2022 and February 2023 respectively) on tax outstanding where a payment plan has not been set up
- we will not charge late filing penalties for SA700s and SA970s received in February. These returns can only be filed on paper
- for SA800s and SA900s we will not charge a late filing penalty if taxpayers file online by the end of February. The deadline for filing SA800s and SA900s on paper was 31 October. Taxpayers who file late on paper will be charged a late filing penalty in the normal way. They can appeal against this penalty if they have a reasonable excuse for filing

their paper return late

Taxpayers who are required to make Payments on Account, and know their bill is going to be lower than the previous tax year, for example due to loss of earnings because of COVID-19, can reduce their Payments on Account. Visit GOV.UK to [find out more about Payments on Account and how to reduce them](#).

Where tax credits customers are unable to report their final/actual income for the 2020 to 2021 tax year by 31 January 2022, they should report the figure as soon as possible after 31 January. In most cases HMRC will update the income used to calculate finalised entitlement to tax credits if the delay is due to the impact of COVID-19.

Self-employed taxpayers who need to claim certain contributory benefits soon after 31 January need to ensure their annual Class 2 National Insurance Contributions (NICs) are paid on time. This is to make sure their claims are unaffected. Class 2 NICs are included in the 2020 to 2021 Balancing Payment that is due to be paid by 31 January 2022. Benefit entitlements may be affected if they:

- couldn't pay their Balancing Payment by 31 January 2022
- have entered into a Time to Pay arrangement to pay off the Balancing Payment and other self assessment tax liabilities through instalments
- affected taxpayers should contact HMRC on 0300 200 3822 for help as soon as possible

Self-employed customers who have profits below £6,475 in the 2020 to 2021 tax year and want to pay voluntary Class 2 NICs for Contributory Benefit after 31 January 2022 or paid voluntary Class 2 NICs via Self Assessment before 31 January 2022 but will not file their return until after 31 January will need to contact HMRC on 0300 200 3500 for assistance.

Individuals and organisations can protect their online accounts and devices by using the National Cyber Security Centre's six Cyber Aware behaviours:

- use a strong and separate password for your email
- create strong passwords using 3 random words
- save your passwords in your browser
- turn on two-factor authentication (2 FA)
- update your devices and apps
- back up your data

More information on the [Cyber Aware campaign](#)

[More support for schools and students](#)

as plan B comes to an end

New multi-million-pound funding from NHS England will enable all schools to fully support the in-school vaccination programme, and air cleaning units will be provided in all classrooms and teaching spaces that need them, the Education Secretary has announced today, Monday 24 January.

The Department for Education is to distribute a total of £8 million in funding from NHS England to support secondary schools with the vitally important in-school vaccination programme for young people – hosting NHS vaccination teams and passing on materials about vaccination to further boost protection.

This comes as over 50% of 12-15-year-olds – over 1.5 million people – have now had at least one dose of the vaccine.

The government is also committing to deliver up to 9,000 air cleaning units to early years, schools and colleges across the country to improve ventilation in classrooms – up to 1,000 more than originally promised.

Since the government launched its application process, 1,265 education settings have made valid applications to receive an air cleaning unit. The further commitment will ensure every setting will receive the units they need.

The units will help in classrooms and teaching spaces where quick fixes to ventilation are not possible, such as being able to open a window.

Education Secretary Nadhim Zahawi said:

Face-to-face education for all students has consistently been my priority, and that is why I am pleased to further strengthen the tools available to schools to manage transmission of the virus, including funding air cleaning units for the small number of classrooms that need them due to poor ventilation, and providing additional NHS funding to free up staff time to engage with the vaccination programme for young people.

My message remains the same as ever – testing, ventilation and vaccinations are our best weapons against the virus – keep testing, and get your vaccination as soon as possible.

NHS vaccination lead for 12-to-15s Nick Hulme said:

The additional £8 million in investment from the NHS will aim to further support schools to roll out the vaccine.

It is vitally important that families get their young ones

protected – either in school, through an appointment booked online at a vaccine centre or at one of hundreds of walk-in sites.

Health and Social Care Secretary Sajid Javid said:

Keeping children in school with face-to-face teaching is absolutely essential for their education, health and wellbeing.

Vaccines are the best way to protect students from COVID-19 and, combined with better ventilation, will help keep cases down and schools open.

Young people can get their vaccines at school, through walk-in sites across the country or their parents can book an appointment online – please do not delay.

The number of valid applications for an air cleaning unit is in line with expectations, mirroring the findings of a survey of education settings also published today, which found that only three per cent of settings using carbon dioxide monitors reported sustained high carbon dioxide readings that couldn't otherwise be addressed.

The survey published today on schools' use of carbon dioxide monitors also showed that of the vast majority of settings that are using the CO2 monitors, 95% were able to use them to manage ventilation in their classrooms and teaching spaces.

Special schools and Alternative Provision have already received the air cleaning units they applied for, while all other settings with valid applications will receive them as planned from the start of February.

Further information will be provided to schools shortly with further details on how the NHS funding for vaccination support will be distributed.

The funding for schools to continue to support the vaccine programme will provide secondary schools, special schools and alternative provision with a one-off payment of £1,000 with an additional uplift based on pupil numbers.

These measures – enhanced ventilation, vaccines, as well as regular testing – remain crucial to keeping young people in classrooms, learning face-to-face.

[Office of Tax Simplification: Board](#)

membership changes

Press release

John Cullinane and Kathleen Russ have been reappointed as OTS Board members.



The Chancellor has re-appointed John Cullinane and Kathleen Russ to the board of the Office of Tax Simplification (OTS), with effect from 28 November 2021.

OTS Chair, Kathryn Cearns OBE said:

I am delighted that John and Kathleen have been re-appointed as members of the board, and will continue to be able to inform the work of the OTS as it develops.

Further Information

The OTS was established in 2010 to provide advice to the Chancellor on simplifying the UK tax system and was made a permanent, independent office of HM Treasury in July 2015. It was put on a statutory footing in the Finance Act 2016, [which took effect from 28 November 2016](#).

John Cullinane and Kathleen Russ were [originally appointed to the OTS board](#) in August 2016.

The members of the OTS Board, and its observers, are now:

- Kathryn Cearns OBE (Chair)
- Bill Dodwell (Tax Director)
- John Cullinane
- Kathleen Russ
- Professor Judith Freedman CBE
- Paul Aplin OBE
- Beth Russell CB (HM Treasury)
- Jonathan Athow (HMRC)
- Dame Teresa Graham DBE (Observer)

Press enquiries only please contact Julie Gillespie, OTS Press Officer 03000 585028

Published 24 January 2022

[Magistrate recruitment campaign launched](#)

- 4,000 new magistrates covering all jurisdictions sought across England and Wales
- Largest recruitment effort in the 650-year history of the magistracy
- Workforce boost will help deliver speedier justice

A new marketing campaign by the Ministry of Justice seeks to boost numbers by 4,000, with recruits expected to help tackle the backlog of criminal cases caused by the pandemic. It represents the largest recruitment effort in the 650-year history of the magistracy and could increase the workforce by up to a third in the coming years.

The £1 million campaign aims to attract people from a wide range of backgrounds – from teachers to bricklayers, to stay-at-home mums, and any individuals who can display reason and sound judgment. It seeks to make the magistracy more representative of the communities it serves and will specifically target younger people – with anyone over 18 encouraged to apply online.

Magistrates are dedicated, well-trained and supported with legal advice, allowing them to deal with a range of cases themselves – from traffic offences to burglary. The work is voluntary with individuals expected to dedicate a minimum of 13 days a year service, meaning many magistrates often fulfil this crucial role easily alongside full-time employment and caring responsibilities.

Today's announcement comes after the government last week unveiled plans to double magistrates' sentencing powers from six months to a year to help drive down waiting times and bring criminals to justice more quickly. The step is expected to free up an estimated 1,700 extra days of Crown Court time annually.

Deputy Prime Minister, Lord Chancellor and Secretary of State for Justice, Dominic Raab, said:

Magistrates are the unsung heroes of the justice system and we want people from every part of society represented in their ranks.

If you care about your community and want to give back then I would strongly encourage you to apply to become a magistrate. There are few other opportunities that can make such a difference in people's lives.

Alongside our plans to double their sentencing powers from six months to a year, this recruitment drive will ensure magistrates can play an even greater role in restoring the swift justice the public deserve.

Adam Rathbone, a lecturer from Newcastle who became a magistrate in his twenties, seven years ago, said:

I grew up in a very deprived part of Middlesbrough and saw a lot of crime as well as victims of crime. I found out about becoming a magistrate from my boss and I liked the idea of using my knowledge and skills to help my community.

It's very flexible and can fit alongside work, children and family commitments and other hobbies. It's also a great way to meet people you might not usually meet and develop yourself in different ways. Magistrates are the balance between the police and professional judges and the public.

All magistrates are given robust training and an experienced mentor in their first year to develop their skills and legal knowledge. The top qualities that MoJ and the Judiciary look for in potential candidates are good communication skills, a sense of fairness and the ability to see an argument from different sides. Candidates are being sought to fill positions across all jurisdictions including criminal work, youth cases, as well as certain civil and family proceedings.

Berinder Bassral, 59, a convenience store retailer from West Bromwich who has been a magistrate for five years, said:

I became a magistrate to make a difference in the area I live in and, as a parent, to be a good role model to my children.

The most rewarding thing about being a magistrate is knowing that you have made a positive change in an individual's life and being able to assure a victim that justice has been done in accordance with the law. You don't need any legal experience, just a fair and open mind. If you choose to apply, you'll be given all the training you need.

Bev Higgs, National Chair of the Magistrates' Association said:

The Magistrates' Association is pleased to support this recruitment campaign and would encourage people of all ages and backgrounds to contribute their lived experience, knowledge and commitment to the judiciary.

It is vitally important that Magistrates' Courts reflect their local communities, and we welcome all who join us in this unique and very rewarding role.

- You can apply to become a magistrate at icanbeamagistrate.co.uk
- The MoJ is investing over £1 million this financial year to support the recruitment of new and diverse magistrates, the government's top priority for the magistracy.
- A revised, streamlined recruitment process will be introduced, with applications made online via a new digital recruitment system to modernise candidate experience and enable MoJ to better monitor recruitment information, including the diversity of applicants.
- The recruitment campaign is supported by HMCTS, and the Judiciary of England and Wales who provide support and training for magistrates.
- The [Magistrates' Association](#) is a national charity and the membership body for the magistracy. With 12,700 members across England and Wales, it is a unique source of information and insight, and the only independent voice of the magistracy.