

Gove closes tax loophole on second homes

- Homeowners who leave properties empty while pretending to let them to holidaymakers will be targeted
- Under the new rules, holiday lets must be rented out for a minimum of 70 days a year to qualify for business rates, which often brings financial advantages
- Changes to tax rules will protect genuine holiday lets and benefit popular holiday destinations, including Devon, Cornwall and the Lake District

Owners of second homes who abuse a tax loophole by claiming their often-empty properties are holiday lets will be forced to pay under tough new measures announced by the government today (14 January 2022).

The changes will target people who take advantage of the system to avoid paying their fair share towards local services in popular destinations such as Cornwall, Devon, the Lake District, Suffolk, West Sussex and the Isles of Scilly.

Currently, owners of second homes in England can avoid paying council tax and access small business rates relief by simply declaring an intention to let the property out to holidaymakers. However, concerns have been raised that many never actually let their homes and leave them empty and are therefore unfairly benefiting from the tax break.

Following [consultation](#), the government will now bring changes to the tax system, which will mean second homeowners must pay council tax if they are not genuine holiday lets.

From April 2023, second homeowners will have to prove holiday lets are being rented out for a minimum of 70 days a year to access small business rates relief, where they meet the criteria.

Holiday let owners will have to provide evidence such as the website or brochure used to advertise the property, letting details and receipts.

Properties will also have to be available to be rented out for 140 days a year to qualify for this relief.

Secretary of State for Levelling Up Rt Hon Michael Gove said:

The government backs small businesses, including responsible short-term letting, which attracts tourists and brings significant investment to local communities.

However, we will not stand by and allow people in privileged

positions to abuse the system by unfairly claiming tax relief and leaving local people counting the cost.

The action we are taking will create a fairer system, ensuring that second homeowners are contributing their share to the local services they benefit from.

Kurt Jansen, Director of the Tourism Alliance said:

Establishing these new operational thresholds for self-catering businesses is welcomed by the tourism industry as it makes a very important distinction between commercial self-catering businesses that provide revenue and employment for local communities, and holiday homes which lie vacant for most of the year.

It is recognition that tourism is the lifeblood of many small towns and villages, maintaining the viability of local shops, pubs and attractions.

The move will protect genuine small holiday letting businesses across the country and will support local economies by encouraging tourism and by ensuring second homeowners pay a fair contribution towards public services.

Around 65,000 holiday lets in England are liable for business rates of which around 97% have rateable values of up to £12,000. Currently there is no requirement for evidence to be produced that a property has actually been commercially let out.

The government's [consultation response](#) announces that, from 1 April 2023, a property will only be assessed for business rates rather than council tax if the owner can provide evidence that:

- it will be available for letting commercially, as self-catering accommodation, for short periods totalling at least 140 days in the coming year
- during the previous year, it was available for letting commercially, as self-catering accommodation, for short periods totalling at least 140 days
- during the previous year, it was actually let commercially, as self-catering accommodation, for short periods totalling at least 70 days

The Valuation Office Agency will be responsible for determining whether a property should be assessed for council tax or business rates under this new system.

New advertising drive calling on young people to Get Boosted Now

- Young people aged 18 to 34 are being urged to get their COVID-19 booster jabs in a new advertising drive
- New Snapchat filter launched to encourage younger audiences to Get Boosted Now
- Campaign launches as booster uptake among young people is lower than older age groups

A new advertising campaign to encourage 18 to 34 year olds to get their vital COVID-19 booster jabs has launched as uptake among young people is lower than other age groups.

While more than 80% of eligible adults in England have had a booster jab, just 57% of eligible 18 to 34 year olds have been boosted.

The new campaign, running across digital and radio, highlights that being unvaccinated or not booking in for your booster jab increases your risk of getting seriously ill from COVID-19.

Recent data published by the UK Health Security Agency (UKHSA) shows just how important it is to get the booster jab, with people who haven't been vaccinated being up to eight times more likely to be hospitalised with COVID-19. The booster vaccine was shown to be 88% effective in preventing people from ending up in hospital due to Omicron two weeks after the dose is administered.

Data from the UKHSA shows over time two doses are not enough to protect people from symptomatic infection caused by Omicron. A third dose provides around 70% protection against symptomatic infection from Omicron two weeks after the booster is given.

Media medic and A&E frontline doctor, Dr Kishan Bodalia said:

As a doctor, I know that young people can often think they are invincible, but I am seeing more and more young people in hospital with COVID-19, with the vast majority of people in hospital being unvaccinated.

I want to remind people that you can still get seriously ill with the virus so it is so important to get the jab to keep ourselves, your friends and loved ones safe.

Health and Social Care Secretary Sajid Javid said:

We can learn to live with COVID-19 if everybody gets their vaccines and booster jabs.

More than 9 in 10 eligible over-50s have already received their top-up and we're calling on young people to play their part and Get Boosted Now.

Vaccines provide strong protection against serious illness from Omicron and will help keep you and your loved ones safe.

Vaccines Minister Maggie Throup said:

It is vital young people come forward for their first, second or booster dose to avoid missing out on the things they love and reduce their risk of becoming seriously ill from COVID-19.

Vaccines are the best way to protect you – but also importantly by having your jab you also protect your friends and your families as we fight this wave of Omicron.

It's fantastic that Snapchat are supporting our new campaign to encourage young people to get jabbed so we learn to live with COVID – and it's great young people are able to celebrate playing their part in this crucial national mission. To all those who have not yet come forward, please Get Boosted Now.

As part of the new advertising campaign, the government has partnered with leading social media giant Snapchat to launch a new filter to drive vaccine uptake amongst younger audiences.

The "I've been boosted" filter can be added to any photo or video on Snapchat. It celebrates those who have had their booster vaccine and anyone who sees content with the booster filter, can tap on a link to get more information about vaccines and where they can book their jab.

Stephen Collins, Senior Director of International Public Policy at Snapchat said:

With Snapchat reaching 75% of 13 to 34 year olds in the UK, we believe we can play a unique role in helping young people access accurate and trusted information.

We're delighted to continue our partnership with the UK Government to support COVID-19 vaccine take up, following a successful vaccination awareness collaboration last summer. We hope our new Snapchat vaccine booster filter will encourage our community to protect themselves and others.

The filters on Snapchat are available from 14 January, in addition to the “I’ve had my covid booster vaccine” stickers which will be available from the sticker tray.

The government has worked closely with the NHS to make it as easy as possible to get a vaccine, including through ‘grab a jab’ pop-up vaccine sites across the country such as nightclubs, football stadiums, festivals and shopping centres.

Advice and information on the benefits of vaccination have been shared at every opportunity, including through a range of partnerships with industries catering for predominantly younger audiences.

This work has included partnerships with high-profile entertainment and sports personalities on short films encouraging people to get the jab, such as film stars Jim Broadbent and Thandiwe Newton, and football figures Harry Redknapp and Chris Kamara.

Throughout the vaccination programme, the government has also partnered with dating apps, social media platforms and large companies, such as Uber and Deliveroo, on adverts and incentives to get the vaccine.

Notes to editors:

- The campaign assets can be downloaded [here](#)

[PM call with President Zelenskyy of Ukraine: 13 January 2022](#)

Press release

Prime Minister Boris Johnson spoke to Ukrainian President Volodymyr Zelenskyy this evening.



The Prime Minister spoke to Ukrainian President Volodymyr Zelenskyy this

evening to relay the United Kingdom's steadfast support for his country in the face of threatening Russian behaviour at their border.

He reiterated our commitment and that of our NATO allies to the sovereignty and integrity of Ukraine. The Prime Minister underlined that Ukraine must be free to choose its own destiny.

The leaders discussed the disastrous consequences of a Russian invasion of Ukraine, and the Prime Minister set out the preparations with our partners for coordinated and wide-ranging economic sanctions in response to any such action.

They agreed on the importance of dialogue and diplomacy to resolve the current crisis and prevent a further escalation. The UK and Ukraine would continue working closely together with our international partners to that end.

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[PM call with NATO Secretary General: 13 January 2022](#)

Press release

Prime Minister Boris Johnson spoke to NATO Secretary General Jens Stoltenberg this evening.



The Prime Minister spoke to NATO Secretary General Jens Stoltenberg this evening, to discuss the build-up of Russian troops on the border of Ukraine and to underline the unity and resolve of NATO members.

They shared grave concerns about the consequences of any Russian invasion of Ukraine, especially the cost in human lives from the ensuing conflict. They agreed on the importance of severe economic sanctions if Russia did invade.

The Prime Minister and the Secretary General also underlined the importance of Russia not closing the door on dialogue, noting that the only way forward was for Russia to de-escalate and engage in meaningful discussions.

They agreed that Ukraine had to be free to aspire to NATO membership, and the Prime Minister reaffirmed the UK's full support to NATO and the protection of the alliance.

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[Oral statement on the government's COVID-19 response](#)

Mr Deputy Speaker, can I start by paying tribute to Professor Sir Jonathan Van-Tam who, after 4 years as Deputy Chief Medical Officer, will be returning to his role at the University of Nottingham at the end of March.

There aren't many clinical advisers who can be recognised solely by 3 letters, but JVT's unique and straightforward approach to communication has seen him rapidly become a national hero.

To use words that I think he might particularly like, we're grateful to have had him on loan for so many years. He's been a top signing and he's blown the whistle on time. So I'm sure the whole house would want to join me in wishing Professor Sir Jonathan Van-Tam the very best.

Mr Deputy Speaker, with permission, I'd like to make a statement on the COVID-19 pandemic.

We've started this year as the freest country in Europe – thanks to the decisions we made to open up over the summer and the defences that we've built.

But we must not lose sight of the fact that this virus is still with us, and there are still likely to be difficult weeks ahead.

According to the ONS data which was published just yesterday there are encouraging signs that infections are falling in London and the East of England.

But we're still currently seeing infections rise in other parts of the country and the data does not as of yet reflect the impact of people returning to work and school.

So we must proceed with caution.

Omicron's far greater transmissibility still has the potential to lead to significant numbers of people in hospital.

There's already almost 17,000 COVID-19 patients in hospital in England, and due to the lag between infections and hospitalisations, the NHS will remain under significant pressure over the next few weeks.

It is encouraging, however, that during this wave we have not seen any increase in COVID-19 intensive care patients and there are already early signs that the rate of hospitalisation is starting to slow.

We know that Omicron is less severe but no one should be under any illusions – it is severe for anyone that ends up in hospital and that's far more likely if you haven't had the jab.

In many major cities in the USA where the levels of booster vaccination are comparatively lower than the UK, pressures in intensive care are approaching the levels of last winter and in Chicago they've already exceeded the peak from last January.

So we must remain vigilant and keep fortifying the pharmaceutical defences that we've built some of the strongest in the world.

Today I'd like to update the House on how we're making these pharmaceutical defences even stronger and how we're giving the NHS and this country what it needs to withstand this Omicron wave.

Our primary defence is, of course, the vaccination programme.

79% of eligible adults have now had a booster, including over 91% of over 50s who we know are more vulnerable to the virus.

Per capita, we're the most boosted large country in the world.

Data from UKHSA which was published on Friday shows that around 3 months after those aged 65 and over received their booster their protection against hospitalisation remains at around 90%.

These vaccines don't just protect ourselves and our loved ones but they protect the country's progress too.

The reason that we've been able to start the year with much greater freedom than last year – with children back at school, shops opening their doors, this Chamber bustling with activity – is because so many people have made the positive choice to get vaccinated. There are, of course, a small minority of people who could get the jab if they wanted to but they have chosen not to.

And let's be clear: the reasons that those people have also been able to enjoy the freedoms they have today is because they are standing on the shoulders of those who have come forward – the 9 out of 10 people across the UK who've stepped forward to get the jab.

If we're to maintain this collective protection we've built up, we need

everyone to choose responsibly and take the simple step that will help secure greater freedom for us all.

People working in health and care look after some of the most vulnerable in our society, and so they do carry a unique responsibility.

Last month, this House approved our plans that anyone working in health or wider social care activities that are regulated by the CQC will need to be vaccinated against COVID-19 if their roles involve direct contact with patients unless of course they're medically exempt.

This includes NHS hospitals, independent hospitals and GP and dental practices, regardless of whether a provider is public or private.

Uptake over the past few months has been promising.

Since the government consulted on the policy in September, the proportion of NHS trust healthcare workers vaccinated with at least a first dose has increased from 92% to 94%, and we remain committed to putting these measures into force on 1 April.

Mr Deputy Speaker, our next line of defence is testing – and we're doing more tests than any other country in Europe.

We raised the distribution of free lateral flow tests from 120 million in November to 300 million in December, to meet the demands of the Omicron wave and we're expecting to make around 400 million tests available over the course of this month – that's 4 times the pre-Omicron plan.

Mr Deputy Speaker, our third line of defence is antivirals and treatments, where we've built the most advanced programme in Europe.

We've now secured almost 5 million courses of oral antivirals, leading the whole continent in the number we've procured per person and we're already making these cutting-edge antivirals and treatments available directly to patients.

Last month, we contacted 1.3 million of those at the highest risk from COVID-19 – people such as those that might be sadly suffering with cancer or people with Down's Syndrome and we sent them a PCR test kit that they can keep at home.

If they test positive, they'll then be able to access either a monoclonal antibody or an antiviral which can either be sent to patients at home or they can access it through a clinician at one of the 96 COVID medicine delivery units that now exist across England.

We're also making oral antiviral treatments available more widely through a national study.

Mr Deputy Speaker, any of our constituents that are aged over 50 or between 18 and 49 with an underlying health condition, and if they get COVID-19 symptoms and they test positive, they're all eligible. They can sign up for

this trial – if our constituents are interested – by visiting the website panoramictrial.org.

The more people who sign up, the more widely we can deploy these treatments.

Mr Deputy Speaker, with these 3 defences – the most boosted, the most tested, the most antivirals – it's no wonder that we are the freest country in Europe.

This country is leading the world in learning to live with COVID.

Just as we've strengthened these defences to keep people out of hospital we're also taking measures to ensure that the health service has what it needs.

As part of this work, we've looked at every available route to secure the maximum capacity possible across the NHS.

We've been working with the latest technology to create virtual wards where patients can be monitored by clinicians remotely in their own homes.

We're bringing on stream extra beds in hotels and hospices where people can be safely discharged once they're ready to leave hospital.

We're putting in place new Nightingale surge hubs within hospital grounds to provide extra resilience should we need it.

And we're making use of the independent sector.

This week we announced a new 3-month agreement which will allow NHS trusts to send a wider range of patients – for example, those in need of cancer care – to the independent sector for treatment.

These measures taken together: they are our insurance policy.

Helping us to plan for the worst while we hope for the best.

Like any insurance policy, we hope that we don't need to use it.

But it's the role of any responsible government to prepare for all reasonable outcomes so that we can keep this country safe and protect the progress we've made.

Finally, Mr Deputy Speaker, I've always said to the House that any curbs on our freedoms must be an absolute last resort and that we shouldn't keep them in place for a day longer than absolutely necessary.

With this in mind, we've been reviewing the isolation period for positive cases to make sure the measures we have in place maximise activity in the economy and education, for example, but also minimise the risk of infectious people leaving isolation.

UKHSA data shows that around two thirds of positive cases are no longer infectious by the end of day 5 and we want to use the testing capacity that

we've built up to help these people leave isolation safely.

After reviewing all of the evidence, we've made the decision to reduce the minimum self-isolation period to 5 full days in England.

From Monday, people can test twice before they go, leaving isolation at the start of day 6.

These 2 tests are critical to these balanced and proportionate plans and I'd urge everyone to take advantage of the capacity we've built up in tests so we can restore the freedoms to this country, while we are keeping everyone safe.

Mr Deputy Speaker, we've now entered the third year of this country's fight against COVID-19 and thanks to an incredible national endeavour, we're now better protected than ever before.

But this virus is not going away.

There will be more variants, and no one can be sure what threat they might pose.

But we can be sure that our pharmaceutical defences – vaccines, testing and antivirals – are the best way to protect our health and our freedoms as we learn to live with COVID.

I commend this statement to the House.