

# [Vaccine update: issue 305, February 2020](#)

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## [Reducing serious youth violence: our approach](#)

After 31 years as a police officer, much of this in chief officer roles, I learned that strong partnerships, robust data and clear strategies are vital parts of any approach to reduce crime. I saw that children involved in violence had often been victims themselves and I wanted to help break that cycle.

In my current role as a YJB Board member, and Champion for reducing serious youth violence (SYV), I have seen plenty of innovative and promising practice from across the sector. We have brought this learning together and are sharing it with youth offending teams (YOTs) to help address this complex issue.

We are also offering our support and engaging with central government activity towards a long-term solution to serious youth violence. Our immediate goal is to focus our efforts on delivering practical support for the youth justice community.

### **SYV Network**

We have brought together a network of YOTs who are experiencing the highest levels of serious youth violence. Meeting regularly, the network can share ideas, good practice, success and challenges as well as benefit from expert speakers and additional YJB support.

## **SYV Stocktake**

With the help of the SYV Network and other partners, we have developed a self-assessment tool known as the [SYV Stocktake](#). This can help YOTs identify their strengths and challenges in the work they are undertaking locally to reduce levels of serious youth violence. It also includes a bespoke SYV data toolkit which provides local-level data and trends regarding the most serious of offences including robbery, violence against the person and drugs. It is designed to help YOTs and their partners to understand their local data and support the work that they are undertaking to reduce serious youth violence.

## **Pathfinders**

We have also funded specific projects to explore effective practice and solutions to intractable issues across the youth justice system, including serious youth violence. To date, eleven of these [pathfinders](#) have the aim of reducing serious youth violence. Funded projects include:

- out of hours mentoring
- the further engagement of parents and carers
- arts interventions for children
- staff support
- intensifying partnership working
- a whole-team trauma-based approach to youth justice

We work closely with these projects to learn what is effective and will publish the learning via the [Youth Justice Resource Hub](#).

## **Future work**

Our most recent published data tells us that in the year ending March 2019, there were just over 4,260 offences that we would define as 'serious youth violence'.

While this is a decrease of 3% compared with the previous year (the year ending March 2018), it is 12% higher than the year ending March 2017. We are still strongly committed to finding ways to impact on this complex issue and support YOTs and partners in the vital work they do.

Our business plan for 2020/21 will be published this spring and will outline the additional work we intend to undertake. This will include an evidence assessment and our learning from the SYV network, stocktake and SYV pathfinders.

For further information please email [yjbprogrammesupportoffice@yjb.gov.uk](mailto:yjbprogrammesupportoffice@yjb.gov.uk).

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# HMRC defeats promoter who used their own avoidance scheme

HMRC has won a significant First Tier Tribunal case involving a tax avoidance promoter, Root2 Tax Ltd, that used an avoidance scheme designed and promoted by themselves.

The result could lead to the recovery of £2.4 million in tax and National Insurance Contributions (NICs) in this case, with a further £110 million in related cases.

The firm's Alchemy scheme involved an employee entering a high-risk form of gambling, known as spread betting. The scheme's intended result was a tax-free betting win for the individual employee, which was taken instead of taxable employment income, and a tax-deductible expense for the company.

HMRC defeated the avoidance scheme at the First Tier Tribunal, arguing that the scheme's main purpose was to provide tax-free employment income that should have been subject to PAYE and NICs. The tribunal agreed with HMRC, and decided that the payment made by the company represented income from the employment of the employee, and should have been taxed accordingly.

The judge also agreed with HMRC's argument that disguised remuneration legislation would apply to the arrangements. This legislation was introduced in 2011 to challenge PAYE avoidance schemes. The judge found that it would apply as an alternative to the income from employment decision.

Mary Aiston, Director of the Counter Avoidance directorate, said:

This was an excellent win against a promoter who used their own avoidance scheme to try to take their profits tax free. The defeat of the Alchemy scheme shows that the department will tackle the people who sell these schemes head-on, ensuring that they do not escape paying the tax they owe.

There should have been no doubt that this convoluted scheme – where employment income came as a tax-free betting win – was too good to be true. Our message to people tempted by a tax avoidance scheme is, if something looks too good to be true, then it almost certainly is.

HMRC [previously succeeded in litigation](#) against Root2 Tax Ltd for the non-disclosure of the Alchemy scheme under the Disclosure of Tax Avoidance Schemes rules.

- Alchemy is a scheme that is intended to allow selected employees (usually directors) to receive income tax-free, paid for by an expense incurred by the company.

- The scheme relies on the idea that the employee is involved in a high-risk form of gambling known as spread betting. The employee hedges the bet with another contract known as a call spread option. This mitigates the risk for the employee. The option and its financial responsibilities are subsequently transferred to the employer.
  - The Directors of Root2 developed Alchemy, marketed it and used it themselves. The intended result of the scheme was a tax-free betting win for the individual employee, rather than taxable employment income, and a tax-deductible expense for the company on its payment to take over the CSO.
  - In September 2017 the FTT confirmed that Alchemy was disclosable under the Disclosure of Tax Avoidance Schemes (DOTAS) rules. That Tribunal decision considered only whether Alchemy was notifiable. This hearing has confirmed Alchemy does not work.
  - This is the first time HMRC has litigated using the findings established by the Supreme Court in the high profile “Rangers” case, and applying those findings to non-loan arrangements. “Rangers” provided final clarity on PAYE avoidance that typically utilised Employment Benefit Trusts as part of the arrangements. This new decision builds on the findings in “Rangers”, applying the principles into PAYE avoidance that utilised the directors’ use of their own company for avoidance purposes.
  - The disguised remuneration legislation was introduced in 2011 to challenge contrived PAYE avoidance schemes. It takes HMRC significant amounts of time to investigate these complex avoidance schemes and prepare for litigation, and this is the first time this legislation has been used in a Tribunal case. The disguised remuneration legislation can be found at Part 7A of ITEPA 2003.
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## Private International Law Bill introduced in Parliament

- now we have left the EU, the UK can capitalise on regaining full competence to enter into international agreements in Private International Law
- new Bill will allow those international agreements to be implemented in domestic law

Private International Law (PIL) agreements provide a legal framework to help resolve cross border legal disputes – from seeking to help the return of children abducted by a parent, deciding which court resolves an international business dispute, to helping to prevent a spouse living abroad dodging child maintenance obligations.

This Bill allows the UK to implement these agreements in domestic law, thereby helping individuals, businesses and families to resolve cross border

disputes.

Justice Secretary Robert Buckland said:

Now that we have left the EU, we can capitalise on the UK's regained competence in this area of law.

This Bill allows us to implement and operate current and future agreements on Private International Law, giving confidence to UK businesses, individuals and families looking to live, work, travel and trade across borders.

Without the ability to implement these agreements in domestic law, there could be parallel court cases in different countries, leading to conflicting decisions where UK individuals, businesses and families would bear the brunt of legal costs.

The Private International Law (Implementation of Agreements) Bill, was introduced in parliament yesterday (27 February 2020).

The Bill maintains our implementation of 3 key existing agreements, also known as Hague Conventions, while enabling the UK to implement other international agreements in PIL in domestic law in future via secondary legislation including the Lugano Convention 2007.

## **Notes to editors**

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# **UK statement in response to OSCE Head of Mission to Bosnia and Herzegovina**

Thank you Mr Chair

The UK welcomes Ambassador Kavalec to the Permanent Council. We thank you for the comprehensive Report on the Mission's activities over the last year.

We appreciate the Mission's hard work, assistance and advocacy in Bosnia and Herzegovina. This happens across a broad range of activities, including good governance, rule of law, political and security sector reform, media freedom, border security, preventing and combatting violent extremism and radicalisation leading to terrorism, and small arms and light weapons. Your engagement at all levels in Bosnia and Herzegovina, and with the international community, is commendable. We recognise that progress during the reporting period has been more limited in some areas than you might have hoped, and that the reasons for this are laid out in the Report. I would like to focus on a couple of themes.

Firstly, your activities in support of bridging ethnic divides. The diversity of work you do here is extremely valuable in helping to build long-term stability, security and prosperity in Bosnia and Herzegovina.

Starting with childhood, the ethnically divided 'two schools under one roof' continues to be a visible example of discrimination. We welcome the support of the Mission to increase interaction between students in a number of these schools. We also welcome the development of guidelines and your support on their implementation to ensure that schools are able to recognise, prevent and combat discrimination. We hope this will become binding in all schools across the country. When ethnic tensions arise, as they did in January at the First Primary School Srebrenica, you were able to quickly respond to help calm tension and depoliticise the situation. This is a real strength of the Mission.

Young people are the country's biggest asset. More needs to be done to support them, and to counter the high levels of brain drain and youth unemployment that persists. The participation of Bosnia and Herzegovina in the PISA tests in 2018, and the subsequent discussion that was sparked by the results, could be an opportunity to work for positive change. We appreciate the Mission is helping to facilitate this. This includes a focus on teachers' competencies for both inclusive and quality education. It would be good to hear more about the difference that this is making on the ground.

Secondly, your support and advocacy on rule of law.

We recognise that progress was more limited in this area. We regret that the 'Expert Report' on Rule of Law issues, and its useful material for reform efforts, has so far not received sufficient attention. Similarly, responses to corruption, and bias-motivated incidents and hate crimes have also been insufficient, while noting that the two hate crimes which were charged in 2019 are a positive development.

We appreciate your continued efforts in these areas. This includes your spot report in June last year which drew attention to weaknesses in the processing of war crimes cases. You launched a follow up assessment by Judge Joanna Korner QC on the work of the BiH Prosecutors Office. This will shed further light on the situation.

We support the key points expressed by the EU. Ensuring the rule of law is working effectively and upholding decisions of the Constitutional Court is essential. In concluding, I would like to add a few points.

Media freedom and the rights of journalists to work without fear, threats or violence continue to be a serious issue. Your Report speaks of 30 incidents involving journalists.

Amongst other worrying trends are violence against women in politics, and the lack of economic opportunities for women. Your report touches on the work of the Mission to address these, and we welcome that you will follow up on the Report from the CiO's Special Representative on Gender Issues.

Finally, we recognise the critical work the Mission does on reconciliation. 2020 marks the 25 year anniversaries of both Srebrenica and the Dayton Accord. We hope this can be a year for the country to come together and find common cause.

Thank you