

## ICO chases businesses for Data Protection fee

The Information Commissioner's Office (ICO) has recently been issuing letters to businesses in relation to paying their Data Protection fee. Under the *Data Protection (Charges and Information) Regulations 2018* legislation, most individuals and organisations that process personal data are likely to need to pay an annual data protection fee to the ICO. We recommend that you go to the ICO's website for more information:

<https://ico.org.uk/for-organisations/data-protection-fee/>

***Not sure whether you need to pay the Data Protection fee?***

***[Use the ICO self-assessment tool here!](#)***

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## Insurers made to pay up on business interruption!

In a legal case that went all the way to the Supreme Court, policyholders who have business interruption insurance may now be covered for claims arising from the coronavirus (COVID-19) pandemic. For more information, please [visit the FCA website](#).

***Contact your insurer now if you think you may be able to claim, as some policies contain time-sensitive clauses!***

Insurers may require some financial proof that your business has been impacted by the pandemic, so please do not hesitate to get in touch if you require cash flows, projections, or other management information.

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## VAT Reverse Charge for construction industry comes into effect from 1 March 2021!

From 1 March, the domestic VAT reverse charge rules must be applied for most businesses who supply building and/or construction services. This will change the way you account for VAT when you purchase and/or supply goods and services including:

- construction, alteration, or demolition of any buildings / structures;
- construction, alteration, or demolition of any works, such as roadworks, railways, or waterways;
- installation or alteration of supplies, such as heating, lighting, or water systems;
- internal cleaning during construction, alteration, or demolition of buildings / structures;
- painting or decorating both inside and externally on buildings / structures;
- any other services which form an integral part of, or in preparation for, any of the services above, such as site clearance, excavation, scaffolding, and landscaping.

**NOTE:** The following services are **NOT** subject to the reverse charge: manufacturing building components or machinery; professional services / consultancy in relation to construction; installation of artwork, some furnishings, and/or security systems.

If you think these rules may apply to your business, please [visit the GOV.UK website here](#), or contact us on 01246 360 360.

***Businesses may find this will impact their cash flow – if you require advice or further information, or think you may need assistance planning for reduced cash flow, please contact us.***