



# Professional Association of Self-Caterers UK

## COVID NEWSLETTER

### 4 March 2022 Issue 99

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#### PASC UK SOCIAL MEDIA

**Please follow PASC on Twitter @PascUK AND on Facebook @pascukltd**  
This is where the latest news between newsletters gets posted.

#### WHERE TO FIND PREVIOUS ITEMS COVERED IN PREVIOUS NEWSLETTERS

The 2022 news items are now indexed at the bottom of the 17 December newsletter and can be downloaded from [www.pascuk.co.uk](http://www.pascuk.co.uk)

## COMMENTARY

Events in the Ukraine dominate headlines and our thoughts are with all the citizens of Ukraine who are suffering so much at this time. A completely unnecessary war started by a despot.

Last week we said that energy prices will continue rise as a result of the crisis in Ukraine, and that pump prices would shortly exceed £1.80 per litre. On the way back from meetings last Monday's Motorway pump prices have already done so.

Those that have commercial tariff utility bills and are PASC UK Members should still contact the PASC UK Buying Club and see what prices they can fix supplies at going forwards. You can check out how this works by going to watch the recorded webinars on the Buying Club and Energy Bills on the webinars tab on the PASC UK Website. The longer you leave it the higher the price will be.



The announcement in Wales that the Welsh Government intends to change the thresholds for the number of days that a property has to be let in order to qualify for Business Rates came out of left field. From April 2023 properties will need to be let for 182 days per year and be available for 252 days per year. There is a further sting in the tail in that the various Councils will be able to apply up to a 300% Council Tax rate on properties that don't meet these criteria.

This is simply too high on both counts. We contacted SuperControl yesterday to get some snapshot data on days let across all properties on the SuperControl System in Wales. These figures show the number of days let in 2019.

141 Days for agency let properties  
161 for Direct let properties

This means that all properties, including above average properties in terms of occupancy could fall foul of this new rule. Whilst 182 days may be consistently possible for some exceptional businesses, or properties in stunning locations, the impact on for example small farm complexes in the Welsh hills cannot be imagined. More detail on this below and what might possibly be able to be done about it.

One small piece of dark humour has though emerged from this Government created crisis in that that when we were lobbying for England's number of days to be raised in line with FHL rules, (see previous newsletters on subject) to 105 days let to be able to flip to Business Rates, we were told by Westminster Government that they felt it was important to align with the Welsh rules at 70 days let, this was only three weeks ago ☹️ We will be back to the Westminster Government too.

Both levels are wrong, 70 Days, (only 19%) of the year is too low, and 182 days 50% of the year is too high. Neither Government is taking notice of the evidence, and the majority of submissions that they received during the Consultations. We with other associations will regroup on this and start again.

Our first staff appointment should be made early next week. This is an important step for us and will enable us to allocate resources to get the PASC UK Members area and system up and running. We have some exciting developments in hand for that.

I know we asked last week, but can we plead again for those in Southwest England to take five minutes to fill in the survey below? This really does help us lobby on your behalf. On 22 March the Chancellor will announce his Spring Forecast Statement, so we will need this solid up to date data to continue to lobby for Government support going forwards. Many thanks in advance.

Many of you also missed last week's note about the Group Actions against the NFU for Covid Claims so we have repeated that at the bottom too.

We are still chasing through outstanding subscriptions, so if you get a notification, please let us know if you are intending to renew or not as soon as you can? Thanks.

Many thanks Alistair

## **URGENT SURVEY FOR SOUTHWEST NEWSLETTER READERS TO CONTRIBUTE TO**

### **Extended to Monday 7<sup>th</sup> March**

We have been asked why this applies to just the Southwest. Fair question. PASC UK works with numerous partners to gather information for lobbying. This survey is being coordinated by more than a dozen partners across the Southwest, who all want to determine the impact in their area. PASC UK Contributes to this as it gives us great data for lobbying. Next time we will consider running a parallel survey so that you can answer in other parts of the UK.

Back to this survey.....We are working with other tourism partners across the Southwest region, in undertaking another business impact survey to collect more hard evidence regarding the impact of Covid-19, what the key issues are and what support businesses need for their future survival and growth. The survey evidence is being gathered across the Southwest and will be shared with Government, local MPs and Councillors to lobby for future sector support.

Examples of where we present this data are at the All-Party Parliamentary Groups that we meet with and have covered in recent newsletters, and PASC UK has also been asked to submit data and a report to the Hospitality APPG on maintaining the VAT rate at 12.5%.

We appreciate your continued support with this. Please click on the link below. Responses are completely confidential, (no individual businesses will be identified in the survey results).

<https://survey.sogosurvey.com/r/unqrTd>

The survey closes midnight Monday 7<sup>th</sup> March 2022. We want to reach as many businesses as we can across the region, so please feel free to share this link to your colleagues.

## **SELF-CATERING AGENCY MEMBERS ZOOM MEETING DATES ANNOUNCED**

PASC UK Self-Catering Agency Members have been invited via email to a private zoom meeting to discuss the various Government interventions in the sector. We have now got dates for both English and Welsh meetings, plus a doodle poll out to all those that could not make the chosen dates to select a second meeting for both English and Welsh Agents. Once again, if any agent would prefer a one to one on this, we can arrange that.

English Self-Catering Agents Meeting #1: **1200 on Wednesday 9 March 2022**

Wales Self-Catering Agents Meeting #1: **1400 on Monday 7 March 2022**

If you have not received an email, with a Doodle poll to fill in for your availability, and wish to take part as an agent, please email [chair@pascuk.co.uk](mailto:chair@pascuk.co.uk)

Subjects include:

- The upcoming Statutory Registration Consultation
- The new rules on how many days let owners must meet to comply with the forthcoming Business Rates Rules in England, and how that might be checked and implemented
- The threats of additional taxes and regulation in Wales
- New Fire Safety Rules coming into effect for Self-Catering
- How the Buying Club works with agents

## **MAJOR ANNOUNCEMENT IN WALES FOR HOLIDAY LETS AND BUSINESS RATES**

**The Welsh Government has made the following announcement:**

### **New tax rules for second homes**

The Welsh Government has announced an increase to the maximum level of council tax premiums for second homes, as well as new local tax rules for holiday lets.

The changes represent more steps taken to ensure people can find an affordable home in the place they have grown up.

The measures are part of a wider commitment to address the issue of second homes and unaffordable housing facing many communities in Wales, as set out in the Co-operation Agreement between the Welsh Government and Plaid Cymru.

The commitment is to take immediate and radical action using the planning, property and taxation systems.

The maximum level at which local authorities can set council tax premiums on second homes and long-term empty properties will be increased to 300%, which will be effective from April 2023.

This will enable councils to decide the level which is appropriate for their individual local circumstances. Councils will be able to set the premium at any level up to the maximum, and they will be able to apply different premiums to second homes and long-term empty dwellings.

Premiums are currently set at a maximum level of 100% and were paid on more than 23,000 properties in Wales this year. Local authorities opting to apply premiums have access to

additional funding, and the Welsh Government has encouraged councils to use these resources to improve the supply of affordable housing.

The criteria for self-catering accommodation being liable for business rates instead of council tax will also change from next April.

Currently, properties that are available to let for at least 140 days, and that are actually let for at least 70 days, will pay rates rather than council tax. The change will increase these thresholds to being available to let for at least 252 days and actually let for at least 182 days in any 12-month period.

The change is intended to provide a clearer demonstration that the properties concerned are being let regularly as part of genuine holiday accommodation businesses making a substantial contribution to the local economy.

Both changes follow a consultation process including businesses, the tourism industry and local communities.

Full statement here: <https://bit.ly/3Kxzedd>

## PASC UK COMMENT ON WELSH GOVERNMENT ANNOUNCEMENT

There are three elements to this. First the increase in the threshold to able to be Business Rated as opposed to Council Tax rated, with the benefits that that brings through Small Business Rates Relief (SBRR). Second that the rate at which the Council can apply Council Tax premiums of up to 300% on properties that cannot make the threshold, and finally that hidden in the paperwork is a review of which categories of business may benefit from SBRR. The latter point suggests that the Welsh Government may also be considering removing SBRR from holiday lets in certain circumstances.

This is a massive economic assault on the sector and is likely to affect about 90% of operators in Wales. The only business that are pretty much assured of no change are those that consistently operate over 182 days and are already paying full rate Business Rates with no SBRR benefit. Everyone else is going to pay more, some not much, some a very great deal.

Much will depend upon the outcome of any lobbying to try and soften the impact, and much will also depend in which Council's jurisdiction owners are under. Gwynedd will almost certainly see the 300% max applies, whereas inland rural Councils may decide not to apply the Premium at all. Another postcode lottery.

We have already been in direct contact many times with both the Wales Tourism Alliance, and UKHospitality (PASC UK is a paid-up Member of both) to try and ensure a coordinated response and a request for open dialogue on these changes.

We will be pointing out that the new thresholds fly in the face of feedback into the Consultation. Of the 155 responses to the Consultation, the most common responses suggested 105 days commercial occupancy. Only 9 suggested 182 days.

The actual occupancy for Wales in 2019 was as follows according to a snapshot SuperControl report.

141 Days for agency let properties  
161 for Direct let properties

This means that all properties, including above average properties in terms of occupancy could fall foul of this new rule. Whilst 182 days may be consistently possible for some exceptional businesses, or properties in stunning locations, the impact of for example small farm complexes in the Welsh hills cannot be imagined.

We will be very clear in pointing out how this kind of blanket approach does not in any way recognise the variable popularity of various areas, nor the type of business.

We have already been swamped by emails and calls on this, the most painful examples are small farm diversification businesses. Three small cottages in rural off beat locations, achieving 120 days a year. Only have planning consent to be holiday lets and received a grant from the Welsh Government to convert redundant buildings. At the moment they meet the Business Rates threshold and pay zero Rates thanks to SBRR. From April next year they will be paying Council Tax on each of the three cottages, and down to the politics of their council, could also face up to 300% premium on that Council Tax.

These measures are aimed at second homeowners, not businesses, but will affect all due to the broad-brush approach.

We will be working with the other associations on a common response and will be putting together a survey for owners to fill in so that we can provide evidence of the impact on your businesses to the Welsh Government. Our response will be published next week.

We will pull that together as soon as possible. If you have any comments or feedback on what the Welsh Government proposes, please let us know by sending an email to [chair@pascuk.co.uk](mailto:chair@pascuk.co.uk)

Please put your business name and whether you are a Member, thanks.

## GOOD TIME TO HAVE CHIMNEYS SWEEPED

This is a good time to have your chimneys swept during a midweek gap. If you have a company that you might recommend, can you let us know as we are building a directory? We have used Jim Burston and son for years, they cover Devon Dorset and Somerset as an example.



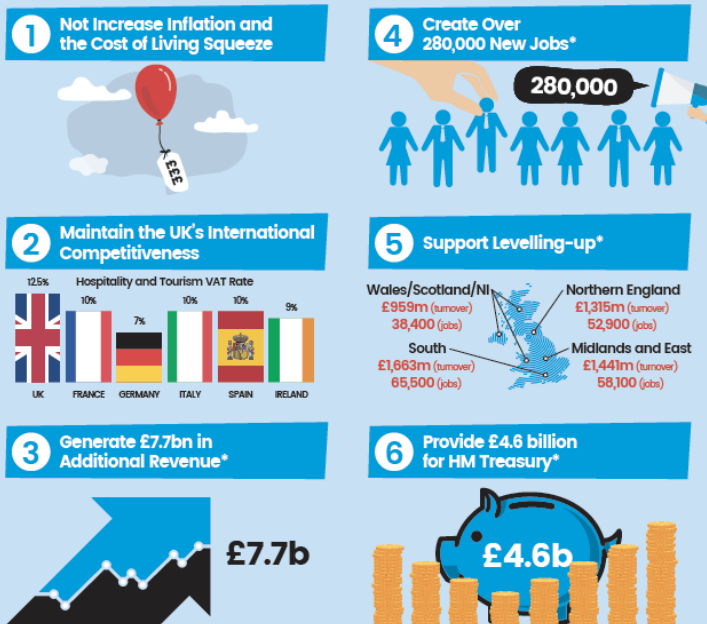
## LAST CALL ON SUPPORT FOR RETENTION OF VAT RATE

We continue to lobby for the retention of the 12.5% VAT rate for hospitality in the UK and have had more meetings with officials and other associations this week.

# The Benefits of Retaining Hospitality and Tourism VAT at 12.5%

Tourism and Hospitality is one of the UK's largest industries, employing 3.4m people and generating over £150bn p/a for the economy. However, it is the sector that has been the most severely impacted by Covid and will be the last to recover.

New econometric modelling undertaken for the Hospitality and Tourism Industry shows that keeping VAT at 12.5% will –



A copy of the full Econometric Research is available on the Cut Hospitality and Tourism VAT website <https://www.cuttourismvat.co.uk/reports-documents/>

\*All results are for a 10 year period.



It is almost less than three weeks now until the chancellor will make public any decision on this, so we have a month of intense lobbying at all levels to try to make this happen. Our instinct is that our chances are no better than 50/50 at this point, and that if we get it, it will be a one, or two-year extension at best. That would still be a great result and would really speed up both investment and recovery across the sector.

UK Hospitality have usefully provided some links to help both show your support and to get the word out.

You can get involved by following these three easy steps:

- 1. Order your campaign bundle:** You can download posters and stickers from our main campaign page here and print them yourself. <https://bit.ly/36yz0DD>
- 2. Decorate your venue:** Posters should be put up in your most customer facing areas, whilst stickers can be put on anything from menus to cup holders to key card holders. Be creative and show our sector off!
- 3. Share your work online:** We're desperate to see what you've been up to! Upload pictures of your decorated venues to your social media channels using **#VATsENOUGH**

## UPDATE ON EV CHARGING INFORMATION

We are trying to finalise the updated EV Charging paper, which has been much more challenging than we thought. We will publish this paper, the original version was really popular with over 750 downloads, by the 18<sup>th</sup> of March.

The new Workplace Charging Scheme comes into effect from April 2022. On the surface it looks positive for grant support for installations at self-catering businesses. It even says ....

Small accommodation businesses (B&Bs, holiday lets (where employees are present etc)) and registered charities will be able to claim the WCS grant (up to £14,000), allowing employees and fleet drivers to recharge their electric vehicles.

However..... it then goes on to say...

### Site eligibility

Applicants must have designated off-street parking facilities with spaces dedicated for staff and/or fleet use that are suitable for charge point installations. All parking must be designated to the applicant, although the rest of the car park may be shared with other organisations.

Each site must:

- have a minimum power supply of 3kW to each individual socket that is not diminished by their simultaneous use
- have no more than one socket installed for each accessible parking space
- be for staff and/or fleet use

There is a good blog page here on the Rolec Website: <https://bit.ly/3BQWq2J> which gives some good information. PASC UK Members can also get discounts on Rolec Chargers.



As part of the work going into the updated EV Charging Paper, we should first thank Members for the huge amount of information that you have sent in. We need to sort and collate all of this and hope to have it available as an updated report in a couple of weeks.

We are still in conversations with OLEV about how possible future grants that may be applicable for businesses such as self-catering operations. There is no timescale on this currently.

It also looks like that all installations from July on will need to be smart chargers, so not just a free to use.



As with all Grants, the devil is in the detail and in many cases the cost of supply and installation rises when Grants are available. We should have more information for next week's newsletter.

## NFU ACTION GROUP FOR COVID CLAIMS

Good news for some Members that had NFU Mutual policies during Covid and were refused cover. There is now a collective action group. This does not cover all NFU Mutual policies but definitely worth checking to see if you had the relevant clause in your policy that was in place at the time.

Those members with the relevant NFUM insurance policies who would like to join the Penningtons Manches Cooper action group, should contact the law firm via the web link below as soon as possible. NFUM policies were not included in the FCA challenge; the NFUM wording is narrowly different from the contracts that were judged defective by the Courts, and their customers were left without a judgment that specifically covers their claims.

There is no cost to joining the group and lawyers Penningtons Manches Cooper are acting on a "no win no fee" basis. <http://www.penningtonslaw.com/BI-claims> This means that if the claim is successful the solicitors acting will take their fees from any settlement.

To qualify for the group action policyholders should look out for this specific clause in their policies which was offered to hospitality businesses:

'Endorsement' in the Policy Schedule entitled "Hospitality Business Interruption Cover Extension – Income", which many of you will have in your policies. The endorsement typically includes the following wording:

"Action of Competent Authority - Prevention of Access  
WE [i.e. NFU] will pay for loss of INCOME arising from an incident in the immediate vicinity or within a one mile radius of the PREMISES where access is hindered or prevented by the action of any civil or statutory authority or by order of the government or any public authority for more than 24 consecutive hours."

Those policyholders with this clause who wish to join the group **should act with some haste as the NFUM is due to respond to the letter before action by 20 March 2022.**

Please contact James Garner, at [james@godwickhall.co.uk](mailto:james@godwickhall.co.uk) who is a long-standing PASC UK member and has been leading the group action on behalf of the Wedding Venues Services Group.

## NEW REVISED CLEANING PROTOCOLS V5

All three Country specific versions are available under the Covid-19 Tab on the new website. England, Scotland and Wales are covered.

Between the old website and the new website over 12,000 copies of the updated version have already been downloaded, taking the total to more than 135,000.

It is a positive review with sensible changes and written in any easy-to-understand way. We strongly recommend that they are read in their entirety, so that the whole context and the necessity to write an updated risk assessment is fully understood.

We are providing a single document for **Self-Catering Covid Cleaning Protocols V5** in each of England, Scotland and Wales.

This includes

- The Cleaning Protocols
- The Risk Assessment
- Cleaning checklist
- FAQ's

As always with the Cleaning Protocols, these are free to all. Earlier versions have been downloaded from the PASC UK website over 120,000 times and have done much to convince Government of the sectors commitment to Covid security.

Some key changes:

- Owners should follow current Government guidance on issues such as physical distancing and face coverings
- Properties that have been cleaned and disinfected in line with the protocols should be available for immediate occupation, and there is no requirement for leaving properties fallow for 72 hours
- Individual operators should decide on whether guests should strip the beds / laundry themselves. If operators/cleaners remove them (following protocols on good handling of linen, not shaking, PPE if required), then it could be argued that this may actually be more “controllable”
- A common-sense approach should be taken to the washing of crockery/cutlery, based on what cleaners find when assessing property at changeover
- PHS does not recommend Steam/UV-C light/ULV fogging between guests as standard practice
- And much more....

The Protocols can be found on [www.pascuk.co.uk](http://www.pascuk.co.uk)

## **MEMBER BENEFITS SUMMARISED**

To carry out the lobbying work that we do on behalf of the Sector we need funding. 90% plus of this funding comes from Membership Subscriptions.

Members will get.

- Access to Telephone Support
- Prompt email support
- Access to Members Benefits and Discounts. (Buying Group Membership details below)
- Members only Webinars, (Including ask the Chair sessions)
- Book Surgery Appointments with the Chair
- Specific Discounts on key products
- PASC UK Guides to reducing Business Rates
- Hard Copy of the Visit England Pink Book

- Special Interest Papers (EV Charging, Third Party Services at Holiday Lets, Privacy and Cookie Policies etc)

What will be available to non-members?

- The PASC UK Covid newsletters
- Email support when available. (Members support comes first).
- Free Webinars
- Cleaning protocols
- Some General interest Papers, (Cancellation Policies, what to do if Guests gets Covid etc)

We are currently making major investments in supporting you better and all this cost's money, these include.

- A new Website
- The largest ever National Report on Self-Catering in the UK, broken down by country
- Sponsorship of the Visit England Pink book, to help promote the safe and legal aspects of our sector
- Membership fees to the Tourism Alliance, UK Hospitality and Wales Tourism Alliance
- Surveys and reports to use data-based arguments to win support for the sector

If you have not yet joined PASC UK, please consider joining NOW. Details below the Buying Club information. <https://bit.ly/3ptd4RU> Thanks.

## BUYING CLUB MEMBER BENEFIT FOR PAID PASC UK MEMBERS

We are really pleased to announce a partnership with Purchasing for Business.

More details on the new PASC UK website here: <https://bit.ly/3ptd4RU>

This is a Buying Club, it's free to join if you are a paid up PASC UK Member. There will be no additional fee for Members to join the Club.

## SUPPORT LOBBYING BY JOINING PASC UK

There is a huge amount of work and lobbying to do to help support you all in the self-catering sector. We don't ask very often, however, if we are to fight on so many fronts, we simply need more funds. There are thousands of you that have had the benefit of this newsletter and the lobbying done on behalf of the sector.

We are now asking that as many of you as possible join PASC UK. The fight is on so many fronts, and we get much better results when we engage proper legal advice and proper PR firms to assist with campaigns. Memberships to other organisations that provide common lobbying, information feeds and support also cost many thousands of pounds a year.

Membership fees are as follows: All per annum.

- Single cottage £70
- 2 – 4 Units £125
- 5 – 10 Units £200
- 11 + Units £300

For companies like cleaning firms, or industry support companies, Trade Membership is £200, and you will get a listing in the Trade Directory on the new website.

Members get telephone support and priority email support.

You can join here, simple form, takes 2 mins, and you'll get an invoice, payable by BACS or Credit Card.

Just click on this link to go to the joining page: <https://www.pascuk.co.uk/join-us/>

Thank you

## RECORDINGS OF PASC UK WEBINARS

These can now all be found on the new website at: <https://www.pascuk.co.uk/webinars/>

## HOW TO REDUCE YOUR BUSINESS RATES BILL

Many of you have been waiting for me to finish updating the Business Rates paper that enables you to make a self 'check' on your Business Rates Bill.

Please bear in mind:

- The Business Rates Papers are only available to paid up Members.
- The reduced rates negotiated by PASC UK only apply to England and Wales
- The reduced rates negotiated by PASC UK for self-catering are only currently available to Businesses that have 3+ units on one hereditament.
- It will take a while to work through the backlog as each Members needs to have a run through, before applying their "Check".
- We will be in touch directly to arrange these short sessions.

Our apologies that this has taken longer than anticipated.

## PASC UK MEMBERS LOGO



Please only display if you are a fully paid-up Member. You can get a copy by sending an email to [admin@pascuk.co.uk](mailto:admin@pascuk.co.uk) Thanks.

## MEMBER RENEWALS

Huge favour to ask of regulars, when you get your renewal through, please pay it. The logistics of chasing waste hugely valuable time that could be spent doing far more useful things for all. If you don't want to renew, all you have to do is say so.

## ABOUT PASC UK

Full details of all the activities that PASC UK undertakes can be found on the new website, under the About Tab on the homepage. [www.pascuk.co.uk](http://www.pascuk.co.uk)

## NEW 2021 INDEX

2021 New Items and which Newsletter they can be found here:

<https://www.pascuk.co.uk/covid19-newsletters/>

- Storms and Guest Cancellations
- Impact of rising costs on self-catering prices
- Update on closed Wales Self-Catering Consultation
- Removal of Covid Restrictions in England
- 
- Recording of Reducing Commercial Energy and Utility bills Webinar Repeat 18 Feb Newsletter
- Recording of PASC UK Buying Club Webinar Repeat 18 Feb Newsletter
- Some tips for those on residential energy supplies 18 Feb Newsletter
- PASC UK Recruitment Update 18 Feb Newsletter
- PASC UK Renewals 18 Feb Newsletter
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- Wales Working Group, and self-catering Consultations in Wales 18 Feb Newsletter
- How to try and locate business support grants in England 18 Feb Newsletter
- Business support from local Enterprise Partnerships 18 Feb Newsletter
- Insurance Update with more options and info 18 Feb Newsletter
- Collective action against NFU for covid Claims Update 18 Feb Newsletter
- Wales Working Group on Consultations feedback needed 18 Feb Newsletter
- Lifting of remaining restrictions in England 11 Feb Newsletter
- Welsh government marches on with Tourism Tax 11 Feb Newsletter
- Welsh Government bans smoking in Self-Catering 11 Feb Newsletter
- Wales Working Group, and self-catering Consultations in Wales 11 Feb Newsletter
- Govt urged to CUT vat, save £4.6bn and Level up. 11 Feb Newsletter
- Welsh government marches on with Tourism Tax 11 Feb Newsletter
- Welsh Government bans smoking in Self-Catering 11 Feb Newsletter
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- Collective action against NFU 4 Feb Newsletter
- Specialist Holiday Let Mortgages 4 Feb Newsletter
- Hot Tub Ambulance Chaser Claims 4 Feb Newsletter
- Covid insurance policy for guests 4 Feb Newsletter
- Hosting Tourism and Hospitality APPG 4 Feb Newsletter
- EV Charging option for Members 4 Feb Newsletter
- Check your Photographs to avoid unnecessary costs 4 Feb Newsletter
- Reporting Taxable Grants 4 Feb Newsletter
- Water Charges in England and Scotland 4 Feb Newsletter
- EV Charging, call for information 4 Feb Newsletter
- Energy Grants, call for information 4 Feb Newsletter
- Scottish Licensing Legislation passed 21 Jan Newsletter
- Update on New Threshold for Business Rates Switch, further information 21 Jan Newsletter

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- Swimming Pool Safety Toolkit 14 Jan Newsletter
- Self-Employment Income Support Guidance Updated 14 Jan Newsletter
- PASC UK 2022 Business Awards 14 Jan Newsletter
- Real Data on booking performance Q4 2021 and forward bookings 14 Jan Newsletter
- Example of Coronavirus Travel Insurance 14 Jan Newsletter
- Visit England 'Good To Go' Scheme updated 14 Jan Newsletter
- Be Positive with Pricing 14 Jan Newsletter
- Update on Covid Restrictions in England, Scotland and Wales 7 Jan Newsletter
- Update on Grants in England, Scotland and Wales 7 Jan Newsletter
- Welsh Government Consultation on Planning Legislation for Holiday Lets 7 Jan Newsletter
- Welsh Government call for accommodation for vulnerable groups 7 Jan Newsletter

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Can be found on Newsletter 17 Dec here: <https://www.pascuk.co.uk/covid19-newsletters/>

Wishing each and every one of you all the best during these trying times, and please Stay Safe.

Best regards

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Professional Association of Self-Caterers UK

## DISCLAIMER

We are in completely uncharted territory here, and any suggestions that we make are merely that and you should carefully consider your own business policies, and if necessary, consult with your Professional Advisors. PASC is your lobbying Association, not a legal service. In addition, please be very wary of some of the advice given on internet communities, blogs and social

media. There appear to be thousands of experts out there where my understanding is that there are very few.

To that end, any information you get from any source you must double check. I will always try and put the actual link to the information in the newsletters so that you can read and assess yourselves. These are unprecedented times, please take exceptional care.