

MEMBER'S NEWSLETTER

JANUARY 2021



IN THIS ISSUE:

Message from / **The CEO**

Message from / **The Chair**

ISME Welcomes / **New Members**

ISME / **News**

Training Courses / **Course Updates**

Tax Update / **Dates for the Diary**

Legal Update / **The EU E-Commerce
package – Are you ready for 2021?**



Dear member,

You are receiving this message at a time of unprecedented change and uncertainty. Firstly, we are starting the year with yet another lockdown, which could put an end to the chances of survival for many businesses. Secondly, we are finding our way through the first days and weeks of the EU-UK Trade and Cooperation Agreement.

After four and a half years of chaos, contradiction and confusion, the UK has finally left the EU. While the striking of a deal on Christmas Eve means we have dodged the bullet of a No-Deal Brexit (which would have hit imports and exports with tariffs), the nature of our trading relationship with the UK has materially and permanently changed. If you are keen to read the 2,000-odd pages of the text, you will find them [here](#). However, if you simply want a short summary, you will find it [here](#), and there is an explanatory infographic showing the timelines [here](#).

In summary, while tariffs have been avoided, trade with the UK is no longer frictionless, there will be customs formalities, there will be SPS checks if you are involved in the trade of animal, fish or plant products, and rules of origin will apply to EU-UK trade. All of these problems can be solved by you or by specialist intermediaries, but there will be costs that did not apply before Brexit.

Such was the member demand for our [Brexit Q&A](#) in December that we will run another one on 27th January (Register [here](#)). Please watch the YouTube of the previous Q&A before you send in questions for the next one - we covered an enormous range of topics, especially on VAT and customs.

If disruption at UK ports continues, you need to think of alternatives: consider the ferry routes to Dunkirk or Cherbourg. If you must landbridge the UK, and if you have control over your haulage, consider use of ports other than Dover such as Harwich and Immingham.

You will find we have consolidated a lot of information on our [Brexit Page](#). Please use it.

Between Brexit and Covid-19, it is inevitable that some small businesses will become insolvent early this year. However, with access to affordable examinership, more than 10% of companies in trouble can be restructured or rescued. We will continue to work this issue hard.

The Government continues to react to Covid-19 using lockdown as the only response. This is not good enough. Furthermore, we have thousands of workers returning to the workplace this week who could potentially pass the virus to their co-workers, but we have yet to receive a response from the Tánaiste to our request for [post-holiday testing](#) to be made available in the workplace. The current strategy of lockdown and vaccine will only work if a rapid rollout of the vaccine is to occur. There are no signs we will have a rapid vaccine rollout.

Will we finally start to see progress on the cost of insurance issue in 2021? That is the Government's promise, but we won't take it for granted. It will also require aggressive lobbying from ISME, and hands-on interaction by you the members with your local politicians.

Lastly, a reminder that 2021 is an election year for our new National Council. Have you considered standing before? If the answer is yes, please contact me at neil@isme.ie. Have a prosperous 2021!

THE **b**ISME

THE BUSINESS OF IRISH SMEs

Reach over 15k business people with ISME's quarterly online publication for Irish SMEs
The bISME.

Special advertising rates available for Members
Half page €150, full page €300.

[View the Media Pack here](#)

The latest edition of the bISME is now live.

[Read here](#)



For advertising opportunities
please contact:

marketing@isme.ie

ISME
Irish SME Association

MESSAGE FROM THE CHAIR

Dear members,

I hope that everyone that could, had an opportunity over the end of year break to reflect on what was as hard a year as many can remember with demands placed on employers and employees inside and outside the workplace that is without any comparator. 2020 was a year where the voice of SMEs was heard loudly in public policy circles. ISME was the leading cross-sectoral representative organisation in 2020 from a business owner perspective. We understand that strength comes through unity and through singularity of purpose. The more SME groups work together, the more successful we will be in changing public policy. ISME embarked on this path some six years ago and the National Council is convinced that this is the correct approach for our organisation and our collective interests.



The National Council elections take place in 2021. We wish to broaden the council and hope to co-opt members from our affiliates to National Council and welcome new members from the ISME member companies. This combination of members and affiliates will, we hope, help to demonstrate how ISME affords complementary organisations a central role in policy formation through a focus on mutual interests and co-habitation rather than competition. We will leave an olive branch open to other organisations that have a different cultural philosophy. It is their right to adopt the negative, regressive attitude of exclusion and domination they seek to impose on others.

There is plenty of room for a strong SME representative body that comprises ISME members, affiliates and networks we participate in like the Alliance for Insurance Reform and SME Recovery Ireland. This inclusive, positive and solutions driven approach to representing the voice of domestic entrepreneurs is, in our view, more in tune with the times we live in. The alternative brought us debacles like Benchmarking, an Industrial Relations infrastructure that is actively hostile to employers and a supplicant political class so focused on PR and spin, the Civil Servants are free to ignore domestic business and destroy our competitiveness with impunity.

We need members to step up and help ISME make the case for domestic entrepreneurial interests. This spans a wide range of topics and areas including but not limited to:

- National industrial policy
- Regional development and regional economic policy
- National and regional competitiveness
- Tax and financial matters
- Banking and insurance as it relates to SMEs
- Employment, skills and training
- SME productivity
- Exports and growth
- EU policy as it relates to Ireland

MESSAGE FROM THE CHAIRPERSON

To put yourself forward as a nominee for National Council, you need to email info@isme.ie. Interested members can express interest between now 20 April 2021 which is the cut-off date for this part of the process. In line with the ISME constitution, on that date, 35 days before the election day on 28 May 2021, the formal nominations process will commence.

You will need the support of three ISME members for your nomination to be eligible for election. No ISME member can vote for more than five people. The nominees with the highest number of votes will be elected.

ISME will also be commencing a committee sub-structure from 2021. This will allow ISME better represent its SME members across Ireland. We plan on the following sub-structures subject to member interest:

- A marketing sub-committee to help maintain and drive the profile of ISME
- A policy sub-committee to help inform the policy ratified by National Council. There will be working groups within this sub-committee.
- Regional sub-committees that help provide regional representation and a role for members in different parts of Ireland. We expect to follow the statistical NUTS region III levels – which are as outlined below.

NUTS Region	Population (2016)	% of population	Area (km ²)	Population density	Regions included
Border	394,333	8.28	11,515.69	34.2	Cavan, Donegal, Leitrim, Monaghan, Sligo
West Region	453,109	9.52	14,289.11	31.7	Mayo, Roscommon, Galway and Galway City
Southern	473,269	9.94	10,511.43	45	Clare, Tipperary, Limerick City & County
South-East Region	422,062	8.86	7,198.08	58.6	Carlow, Kilkenny, Wexford, Waterford City & County
South-West Region	690,575	14.5	12,311.73	56.1	Kerry, Cork and Cork City
Dublin Region	1,347,359	28.29	925.91	1,455.20	Dublin City, Dún Laoghaire–Rathdown, Fingal and South Dublin
Mid-East Region	688,857	14.47	6,890.74	100	Kildare, Meath, Wicklow, Louth
Midlands Region	292,301	6.14	6,651.43	43.9	Laois, Longford, Offaly, Westmeath
Ireland	4,761,865	100	70,294.13	67.7	

We anticipate that there will be ample opportunity for interested members to make a significant difference to the representation of SME interests locally and nationally this way.

SME Business Owners and Directors are all very busy people. ISME's independence from corporate interests is crucial to our ability to represent SMEs with authenticity and without any fear of conflicts of interest. We represent SME interests robustly but always using a strong evidence base for our arguments.

Our members make us the organisation we are and we encourage you to consider helping us amplify our voice locally, regionally and nationally as part of the 2021-23 National Council.

Yours sincerely,

Ross McCarthy,
ISME Chairperson



Want to reduce your business costs?

Take **ADVANTAGE** of your ISME Membership to reduce your costs and add value to your business through the buying power of ISME.

We have negotiated preferential rates, added services and access to selected companies across a range of industries for members.

You can make **savings of up to 50%** and access these offers by logging into the Members Area of isme.ie.

SAVE NOW >

with...



& more...

GMIT

Capital Transport & Shipping

Cuala Security Ltd

Customs Clearance Ireland

DKA

ECDL Ireland

Fentonmill Ltd

Itech Installations

Midland Hearing Care

Refrigeration Distributors Limited

South Dublin Dental

Temple Engineering Sales Limited

Trust Align Grow Coaching and Consulting

 WELCOME

ISME NEWS

Introducing our newest Affinity programmes

Accounting Software

Members can receive a 22% discount off Big Red Cloud Annual subscription and Big Red Book Payroll (for new customers only) and 30-day free trial. Big Red Cloud makes day-to-day accounting painless, whether you're processing an invoice or managing a transaction. Find out more [here](#).

Advertising

This affinity offers 15% reduction in the cost of advertising per annum; free access to BuyMedia Pro Features – Kantar TGI Insights, Nielsen, IPA Data consumer reports and insights; a dedicated Media Strategist to manage ISME Members advertising; and increased advertising ROI by up to 27% per annum through the use of Artificial Intelligence & Machine Learning dashboards. BuyMedia is an advertising platform specifically designed to help SMEs compete with big brands when advertising. Find out more [here](#).

Log into the Members Area and find out how you can assess this offer. Click [here](#) to view all.

A banner with a dark teal background on the left and a photograph on the right. The photograph shows a hand using scissors to cut a piece of paper with the word 'Cost' written on it in a chalk-like font. The ISME logo is visible in the bottom right corner of the photograph.

Want to reduce your business costs?

With the **ADVANTAGE Affinity programme** ISME Members get discounts on advertising, IT, insurance, money transfers, recruitment & more.

[SAVE NOW >](#)

ISME
Irish SME Association

Adult Literacy Survey

One in six (18%) Irish adults aged 16 to 65 struggles with reading and understanding everyday text, and one in four (25%) have difficulties using maths in everyday life. When people have unmet basic skills needs, it can affect their health and wellbeing, their ability to access work and lifelong learning, and their ability to participate fully in family life and society.

The National Adult Literacy Agency (NALA) are carrying out research to understand the needs of both employers and their employees in addressing basic skills needs in literacy, numeracy, and digital skills. We will use the findings to inform our strategy in supporting workplace basic education.

NALA are inviting employers to fill out their short [survey here](#).

ISME NEWS

Croke Park's Virtual Studio

ISME Member Croke Park have developed a new virtual event studio which you can book for streaming your events. Their HD WiFi network supports high quality reliable distribution and their onsite specialists AVCOM deliver new digital experiences for your events. Take a virtual tour [here](#).



They also offer various spaces located on level 6 of the stadium, which includes up to 40 suites that range in capacity from 2-12 persons and overlook the iconic pitch of Croke Park and are flooded with Natural day light. Each suite comes with a screen for presentations should you require.

For enquiries click [here](#).

UCD's Virtual Fairs

This event is on 26th January, 1.00pm – 4.00pm and is great opportunity for employers to meet with a large number of diverse and motivated UCD Students from Belfield campus. Book [here](#).

The UCD Michael Smurfit Graduate Business School Spring Career & Internship Fair is on 9th February and you can connect with a large number of highly-skilled MBA and specialist business master's students. Book [here](#).

For more details email careersevents@ucd.ie

MODOS Webinar Series; Pathways to the Circular Economy

The MODOS Pathways to the Circular Economy webinar series starting on January 20th is designed to inspire and create awareness for a range of stakeholders about the circular economy (CE) principles, concepts and practice. This series is aimed at SME's, investors, public service actors, policy makers, public representatives, academics, students, social enterprises, change makers and citizens. A certificate of attendance will be awarded to all those attending 2 or more of the webinars in the series. The Pathways to the Circular Economy webinar series is FREE to attend, but registration is essential.

Please register your place [here](#).

ISME NEWS

Dynamic purchasing system for energy efficiency retrofitting works

The Local Government Operational Procurement Centre (LGOPC) has published a Dynamic Purchasing System for **Public Service Bodies** to procure Energy Efficiency Retrofitting Works.



This **Dynamic Purchasing System** will replace the existing; **Multi-Party Framework Agreement for Energy Efficiency Retrofitting Works for Local Authorities**.

When established, Public Service Bodies (including local authorities) will run competitions with the Contractors admitted to the Dynamic Purchasing System in their area to procure Energy Efficiency Retrofitting Works. To access the Dynamic Purchasing System documentation, please ensure you register on the Office of Government Procurement website www.etenders.gov.ie.

All Applications must be completed electronically on www.etenders.gov.ie.

Should you wish to learn more about this Dynamic Purchasing System, please contact the LGOPC Helpdesk at 076 106 4020 or by email at eproc@kerrycoco.ie.

COVID-19 Hub for ISME Members

ISME have developed an online Members only hub with tools and templates to help guide you during this difficult time. Included in the COVID-19 page are explainers and links to all government schemes, HR resources, best practice advice and supports.

Access by logging into the Members Area of the website [here](#)



Ferry connectivity

The Department of Transport are in ongoing contact with ferry operators and hauliers in relation to the movement of goods to and from the EU, including through the UK. They are appealing to ISME Members to engage directly with freight providers and ferry operators in considering options and to avail of the additional services being provided.

ISME NEWS

BREXIT Importing & Exporting

The Irish Government, partnered with Skillnet Ireland and other industry have launched **Clear Customs – Essential Customs Training** to support Irish businesses trading with, or through the UK, to prepare them for new customs formalities arising from Brexit. Clear Customs offers eligible customs agents, customs intermediaries and affected businesses a free training programme to build capacity in the customs sector. Find out more [here](#).



Brexit: Resources from ISME

ISME have created a page for BREXIT resources to help you navigate these unknown times. Included on the page is **A Brexit Guide** written by Paul McMahon who was a regular ISME Roadshow speaker in 2019. 'BrexitLegal.ie' is a comprehensive free website about Brexit for Irish business. Read more [here](#). ISME are also running a free Brexit Q&A on Wednesday 27th January at 11.30am [Find out more](#)

Promote your business with ISME

Advertising with ISME is an effective way to reach Owner / Managers of Irish SMEs. Members can advertise in our online publication **The bISME**, the next issue is due out in Spring 2021. You can advertise for free through the [Shop Local](#) and [Back to Business](#) campaigns. If you wish to receive members rates and more details on promotional opportunities please email Marketing@isme.ie



Lets get Back to Business

ISME launched the **Back to Business** initiative in June 2020, providing a platform for Members to promote their business, network and get key information during the COVID-19 crisis. We have been delighted with the response and you can view the Member ads and offers, webinars, advice and blogs focusing on key tools and advice needed to get back to business; plus virtual networking events - *Pitch my Business* [here](#).

You are welcome to submit your free advert for the campaign to marketing@isme.ie - spec available [here](#).

ISME **WELLNESS** PROGRAMME

EMPLOYEE ASSISTANCE PROGRAMME

UNLIMITED ACCESS FOR AN EMPLOYEE
AND THEIR FAMILY TO:

- 24/7 Freephone Mental wellbeing support
- Up to 6 Sessions of face to face Counselling
- Video/telephone counselling option
- Support across finance, legal, mediation, parenting coaching, life coaching and more

€500 p.a. for up to 30 employees, for each subsequent employee €9 per employee p.a.

LEARN MORE >



After the enormous success of the ISME / Griffith College “**Business Recovery and Rethink Your Strategy Programme**”, ISME Skillnet has received emergency funding from Skillnet Ireland.

The fund is generous enough for us to offer our members a free Business Advisory consultation service to assist you get your business up and running again.

Key services:

- **6 hours of free consultation** with a qualified business advisory consultant
- **Confidence:** Making new, courageous decisions for your business
- **Innovation:** Explore new opportunities: Markets, Products & Services
- **Pivot:** What new direction can you take your business in?
- **R&D:** Are you on the right path?
- **Skills assessment:** What skills can be utilised, what new skills are required?

Contact Adam at adam@isme.ie / 086 824 4364, to explore this fabulous opportunity and take the right steps

An Investment In Your Future

Our **Skills Connect** programme offers free online training programmes to help workers rapidly reskill and adapt to a changing business landscape.

VISIT **SKILLSCONNECT.IE** TO LEARN MORE



Invest in your future

ISME Skillnet have 2 fully funded online Skills Connect Programmes for people receiving a COVID support payment for example PUP, EWSS or unemployed:

- **QQI Level 7 Certified Digital Sales & Marketing**
- **QQI Level 6 Essential Management Skills**

Both have been designed specifically to help workers rapidly reskill and adapt to a changing business landscape.

Email skillnet@isme.ie to learn more.



ISME

Skillnet

**Get in touch...
to design
bespoke SME
training, to
meet your
needs**

CONTACT US:



01 6622 755



skillnet@isme.ie



isme.ie/learning

**33% discount
for ISME
Members**

ISME Skillnet is co-funded by Skillnet Ireland and network companies. Skillnet Ireland is funded from the National Training Fund through the Department of Further and Higher Education, Research, Innovation and Science.



An Roinn Breisoideachais agus Ardoideachais,
Taighde, Nuálaíochta agus Eolaíochta
Department of Further and Higher Education,
Research, Innovation and Science

Skillnet
IRELAND

January Dividend Withholding Tax

14th Due date for payment and filing of returns of withholding tax on dividends paid by companies in December 2020.

PSWT

14th F30 monthly return and payment for December 2020.

RCT

14th RCT 30 monthly return and payment for December 2020.

Corporation Tax

23rd Company year-end 28th February 2021: Preliminary tax due, minimum 90% of total liability for the year. Small companies can pay 100% of previous year's liability.

Company year-end 30th April 2020: Payment of balance of corporation tax and filing of corporation tax return (ROS filers 23rd January 2020).

Income Tax

- 23rd Payment of PAYE/PRSI deductions for December 2020 (ROS filers).

VAT

23rd Filing of VAT return for November/December 2020 (ROS filers).

Company Secretarial

28th Filing of Annual Returns dated 31st December 2020.

Corporation Tax

31st Company year-end 31st July 2019: Close companies with undistributed profits may have to make a distribution by this date to avoid surcharge.

Company year-end 30th April 2020: Filing of 'Return of third party information' (Form 46G).

Capital Gains Tax

31st Payment due on gains arising between 1st December 2020 and 31st December 2020.

Company Secretarial

31st Company year-end 30th April 2020: Final date for holding Annual General Meeting.

Significant changes to the VAT rules applying to e-commerce transactions, particularly online sales of goods, will take effect across the EU on 1 July 2021.

Who will be affected by the changes?

Any business making or facilitating online sales or deliveries of goods to consumers (B2C) in the EU is likely to be impacted by the changes in some way.

The following types of businesses will be particularly impacted:

- Online retailers and other businesses which sell goods to EU consumers either coming from outside the EU or cross-border within the EU
- Electronic interfaces (e.g. online platforms and marketplaces) which “facilitate” (as defined - see below) sales of goods to consumers in the EU
- Postal and freight operators which handle the import and delivery of goods to consumers in the EU
- Electronic interfaces which facilitate supplies of services to consumers in the EU may be impacted by additional VAT record-keeping requirements.

An electronic interface will be deemed to “facilitate” a supply of goods or services where it allows a supplier and customer to enter contact which results in that supply being made through that interface. However, it excludes businesses solely involved in processing payments, listing, or advertising goods, or redirecting customers to other electronic interfaces.

What are the changes?

The following key changes will come into effect on 1 July 2021:

- The current VAT distance sales registration thresholds in each EU member state will be abolished. As a result, retailers and other businesses making B2C online sales of goods within the EU will be obliged to charge local VAT in the member state to which the goods are shipped (assuming the total value of their B2C cross-border sales of goods within the EU is above €10,000 per year). However, the VAT due on sales to consumers in member states in which the seller does not have a VAT establishment can be remitted through a single EU-wide VAT return known as the One Stop Shop (“OSS”).
- The current relief from import VAT for “low value consignments” of goods coming in from outside the EU in consignments with a value up to €22 will be abolished. Therefore, VAT at the appropriate rate will become due on such imports.
- Electronic interfaces which “facilitate” sales of goods to consumers in the EU may have additional VAT collection and reporting obligations as they will be deemed to buy and resell those goods where:
 1. The goods are shipped from outside of the EU to a consumer in the EU in a consignment with an intrinsic value not exceeding €150; or,
 2. The goods are shipped within the EU to a consumer and the seller of the goods is a non-EU established business.

- Subject to certain conditions, VAT on consignments imported from outside the EU with a value not exceeding €150 can be reported and paid by retailers and marketplaces through a single EU-wide return known as the “Import One Stop Shop” (IOSS).
- Postal and freight operators handling imports of goods for consumers will not have to collect VAT on packages where VAT has already been accounted for through the IOSS. However, they will still be responsible for VAT collection on other packages. There will also be some simplifications to the VAT reporting procedures for such operators for consignments not exceeding €150.
- Electronic interfaces which “facilitate” supplies of goods or services to consumers in the EU will need to keep detailed information in respect of the supplier and nature of those goods or services for a period of 10 years.
- The mini-one stop shop (MOSS) which currently allows suppliers to report VAT in multiple EU member states on B2C supplies of telecom, broadcasting and electronically supplied services will be extended to all types of services. This may be availed of where the supplier owes VAT on a B2C supply of services in an EU member state but is not established in that member state (for example, admissions to certain events, certain hiring, and transport services).

THE MONTHLY NEWSLETTER



isme.ie

