

SME

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SME MESSAGE FROM THE CEO



Dear member,

We are finally seeing the rapid rollout of Covid vaccines. This will greatly ease the pressures on our health system and will speed our exit from lockdown. But Government could be doing more. Our call to the Tánaiste in December for rapid antigen testing in the workplace remains unanswered.

More than anyone, we hear and understand the resentment and anger of many members about the continued lockdowns, which are progressively undermining the livelihoods and chances of survival for many small businesses. But we do not believe that breaking the law is the way ahead, and we believe the demonstrations seen in Dublin on the last weekend in February undermined the credibility of those seeking reopening. ISME will continue to aggressively represent your interests during this pandemic. Unfortunately Government is not informed by people who have to earn their own money every day.

We have had two postponements by the Judicial Council of their deliberations on a recalibrated book of quantum. This issue is causing us great disquiet, especially the fact that members of the judiciary appear to be openly briefing members of the media. When we sent the judiciary copies of the ISME Fair Book of Quantum they were returned to us with a letter saying the judges refused to read them. Yet they seem to be in daily contact with members of the Law Society and Bar Council. This is unacceptable. We also have great concern about asking members of the judiciary to agree to reducing general damages when (a) their awards set them so high in the first place, and (b) many of the judiciary have family members practicing in the personal injuries sphere. If the Judicial Council does not reduce damages for minor injuries by at (or very near) 80%, we will call on the Government to legislate such a reduction into place.

During the last recession, we had a temporary VAT rate of 9% introduced for the hospitality sector. It was a roaring success, and contributed over 30,000 additional jobs. At the same tie, a "temporary" 23% standard VAT rate was introduced. This seems to have become permanent. ISME rejects this, and has called for the VAT rate to be fixed at **21%**.

Our GoFundMe Pensions Challenge has so far raised €11,000. There is a long way to go, and we ask you to share the details with all your friends and colleagues. Only by concerted action can we overturn the discrimination against private sector pension savers.

Lastly, we remain conscious that Brexit is causing havoc to many of your supply chains. We will continue to work to mitigate these difficulties- please stay tuned to our Brexit Page.

Stay Safe,



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:





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Reduce your business costs with ISME



Take **ADVANTAGE** of your ISME Membership to access up to 50% discounts and added services from selected companies across a range of industries.



















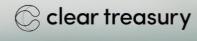














ISME launch legal challenge for pension equality

ISME is raising funds for a legal challenge to force the creation of a fair system for private sector pension savers. By way of crowdfunding, ISME intends to raise €500,000, with the support of our Members, so far we have raised over €11,000. Our three objectives are:

- 1. Tax relief for private sector pension savers must be maintained at the current marginal rate of taxation
- 2. Private sector workers mustn't be discriminated against via the "income ceiling" on contributions
- 3. Many public sector pensioners enjoy pensions that would require a fund far in excess of the current €2m "standard fund threshold" (SFT) even though they do not have to fund their pension. Yet higher-earning private sector workers are financially penalised if they save more than €2m of their own money for their pension.

Find out more, please share and donate to the challenge here

International Trade Support from ISME

ISME offers cost savings, support and information to member businesses or associations that are involved in importing and exporting or have an international client base.

Saving money with our Affinity programmes - TransferMate offer no transfer fees on standard money transfers over €1,000 for your business and staff, email tmoylan@transfermate.com or log into the members area to sign up online. Get 30% discounted exchange rates and more with Clear Currency by emailing info@cleartreasury.co.uk. View all ADVANTAGE Affinity programmes here.

If your business has been impacted by Brexit, please visit <u>ISME's Brexit portal</u> with a section on <u>Importing & Exporting</u>. Find out about the <u>grants & loans</u> available, access <u>resources</u> and watch <u>Brexit Q&A webinars</u> with customs, legal and business experts.

Visit <u>Doing Business Abroad</u>, our online resource can be used to help you develop new market opportunities. Each page contains key information on the chosen country including: embassy information, Enterprise Ireland offices, VAT & taxes, travel links and much more.

Energy Management workshops

SEAI are offering a free 'Introduction to Energy Management' course for SMEs. This is an online workshop designed to help you understand how much your business is spending on energy and what energy-saving measures you could implement to reduce consumption and cut your bills. The course consists of 2 one-hour sessions, with an optional follow-up phone call from an energy advisor.

Find out more <u>here</u> or email business@seai.ie if you are interested in attending an online Energy Management workshop.

SMENEWS

HSA launches Guidance on Working from Home for Employers and Employees

The Health and Safety Authority has published *Guidance on Working from Home for Employers and Employees*. The Guidance will enable employers and employees to understand their responsibilities when planning agreed ongoing remote working arrangements, under safety, health and welfare law. This will be become more important as we emerge from COVID-19 and the economy opens up again in the coming months.

Remote working as an agreed arrangement between employer and employee, needs to be planned for, in order to work well for both. There are responsibilities under safety, health and welfare law for both parties and employers owe the same duty of care towards employees working remotely as they do to those who are based at the office / business location. It is important to distinguish between working from home on a temporary basis, as a necessity during the pandemic, and the requirement for a more planned approach for those seeking to implement and agree on-going remote working or blended working arrangements.

The Guidance sits within a new 'Remote Working' area of the HSA website and gives advice and information on a range of connected topics such as ergonomics, remote working stress and frequently asked questions for those working remotely on a temporary basis during COVID-19.

The Government's <u>National Remote Working Strategy</u>, published in January, aims to ensure that remote working is a permanent feature of the Irish workplace and will change the nature of where, how and when people work. The Department of Enterprise, Trade and Employment has also produced a <u>list of guidance</u> which employers will find useful on remote working as there are a range of areas and impacts to be considered. <u>Remote Working: HSA Guidance on Working from Home for Employers and Employees</u>

VAT Rate Change in March

Please note that from 1st March 2021, the 21% VAT rate will return to 23% rate, full details here.

ISME is asking the government to consider maintaining the lower rate beyond the 28th February date set for the conclusion of the lower rate. The 9% and 23% rates were originally introduced as temporary measures in 2011, to alleviate the previous economic crisis.



Shop local for Mother's Day and Easter

We will be continuing our Shop Local ...not just for Christmas campaign with a focus on 2 key shopping events in Spring – Mother's Day and Easter. We encourage members particularly those in the consumer space to participate. Calling florists, gift & craft retailers, food & drink producers selling direct to customers, fashion retailers plus we can offer vouchers for hairdressers, beauticians, hotels, restaurants and more. Browse the listings here

SMENEWS

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 advertises 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



1-to-1 Advice & Support from GMIT

If you have an idea for a new product or service, and need support to develop it, The team at the Medical and Engineering Technology Gateway, Galway are here to advise and support you in developing your idea. This FREE one-to-one consultation will take you through the process from start to finish. They are part of a nationwide network of Gateways, each with their own set of expertise and we can help you find the right partner to support your needs. Talk with them on Wednesday Mach 10th or Thursday March 11th and find out more. Book your session here. To see how they can help you visit www.metcentre.ie or contact Sharon White at sharon.white@gmit.ie or 091 742329.

Wellbeing Live from Laya Healthcare

Laya Healthcare have developed Wellbeing Live – all free and all live. Take a look at their portal here and if you want to further support for your employees, we would encourage you to take a look at our Wellness Programme with Laya Healthcare here. Laya ran an expert-led discussion on 17th February on the implications of Ireland's COVID-19 vaccination roll-out for employers. The discussion was chaired by Newstalk's Jonathan Healy with panellists Jennifer Cashman, Employment Partner, Ronan Daly Jermyn, Professor John Gallagher, Managing Director, Cognate Health and Sinéad Proos, Head of Health & Wellbeing at laya healthcare. You can view the webinar here.

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

SME EVENTS

ISME & Google Digital Garage webinars are back

The next in the ISME and Grow with Google webinar series for Members only will take place on Wednesday, 24th March at 11.00am. This workshop looks at Digital Marketing Strategy, showing the fundamentals of how to develop, implement and track a digital marketing strategy and how your business can benefit from it.

Find out more and register here



Google Digital Garage

HR Q&A: The Workplace and Health & Safety

Join us for our next Back to Business webinar –HR Q&A: The Workplace and Health & Safety on Wednesday 31st March at 11.00am. ISME's HR Advisor Cait Lynch will be joined by Joanne Harmon, Business & Education Support Manager, Health & Safety Authority and they will be giving advice and guidance to business owners and managers in order to understand the requirements for employers who have staff working both remotely or at their business premises. We encourage you include questions for both Joanne and Cait when you register here.



Pitch My Business – Registration now open

ISME will hold another virtual networking event, **Pitch my Business**, on 8th April at 10.30am. This event is free and open to all where you can network and promote your company with a two-minute pitch to fellow attendees. This event is limited to 30 spaces so register today.

Anne Conlon founder of All About Sales will share tips and insights about selling during COVID-19 at the start of the session.



HR UPDATE

The future of remote work in Ireland – National Remote Working Strategy

The Department of Trade, Enterprise and Employment recently published a strategy paper outlining its plan for remote working. The Remote Working Strategy confirms the Government's aim to legislate for employees to have a right to request remote working.

The strategy recognises the benefits of remote working but also examines in some detail the negative consequences of remote working, including its potential impact on productivity, employee isolation and the reduced ability for employees to switch off. The strategy does acknowledge that remote working will not be practical in all circumstances.

The Remote Working Strategy addresses the impact of remote working on employer health and safety obligations and confirms that the EU is examining its workplace health and safety legislation against the backdrop of the recent increased need for remote working. It is likely that changes will be made to Irish health and safety law as a result.

The upcoming legislation will provide for a right to request remote work only. Employees will not automatically be given a right to work remotely in the new legislation.

Employers should be prepared to provide an objective and reasoned response outlining why work from home is not reasonable in the circumstances if they intend to decline a request. Legislation will require this response to be given in writing so any response will need to be transparent about the reasons for the decision reached.

If an employee is not satisfied with the reasons for a refusal of a request to work remotely then they will have the option of referring the matter to the WRC. We do not yet know whether employees will have the option to refer remote working disputes to the WRC for binding decisions or non-binding recommendations.

The Remote Working Strategy also states that the Department intends to introduce a code of practice on the right to disconnect in Q1 of 2021. The proposed code of practice will set out best practice approaches to employee disengagement outside their ordinary working hours.

While the pandemic has taken the choice out of many employers' hands regarding remote working it is likely that in the future this will change and discussions will begin between employers and employees as to how they want to work into the future.

This National Strategy will provide a useful framework for these discussions but ultimately it will be up to each employer to decide what they require from their employees and what they can facilitate. It will be important to be up front and consistent about these decisions. and it will also be very important for the employer to keep a written record of the basis for each decision to be able to defend a claim if brought at a later date.



By Cait Lynch, ISME HR Advisor



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 >





TENDERING

5 top tips to help you tender successfully

By InterTradeIreland

The all-island public procurement market is worth approximately £10.4bn/€12.1bn. It represents an untapped market for small firms to increase their sales and win steady business. Businesses often comment that they don't know where to go to identify contract opportunities in the public sector, or are cautious about tendering. There are however significant opportunities to break into this lucrative market.

Here are some useful tips:

1. Do your homework

Preparation is the key to submitting a great tender response, always be on the look-out for accessible tender opportunities. You can find these on public tendering platforms such as <u>eTendersNI</u> and <u>eTenders.gov.ie</u>.



2. Be competitive

Always be competitive and make sure your bid document fully sells your company's capability. Look at new and innovative ways of providing a service that will stand out with potential clients.

3. Work alongside other companies

If you wish to tender for a particular contract but don't have all of the necessary resources or skills, you can always join forces with another firm.

4. Request tender feedback

You may not win every tender, but you can learn from each. Always seek feedback, which you can build into your next approach.

5. Reach out to InterTradeIreland

InterTradeIreland has a number of tendering supports available. <u>Meet the Buyer events</u> give company's access to key personnel who can procure on behalf of public clients. Our <u>Go-2-Tender programme</u> also features practical workshops, with one-to-one mentoring on writing quality tender responses and submitting bids.

It takes time to prepare your business to tender successfully, our supports are an excellent first step.

Find out more <u>here</u>.

ISME MEMBER FEATURE

ISME Members MHR announces major expansion

ISME Members, MHR International are a global software and consultancy company that have been based in Ireland for 15 years. Last week they announced a major expansion of its Irish operations including a €1.5m investment in the creation of new jobs in Maynooth and the greater Dublin and Kildare areas, and an extensive deployment with the world's digital infrastructure company, Equinix.

Neil McDonnell, Chief Executive of the Irish SME Association, ISME, said: "We're absolutely delighted to see this investment and expansion in MHR activity in Ireland. Professional management of the HR and payroll functions in the modern SME is a given. Failure to do the job correctly presents a financial and reputational risk to SMEs; so there are tangible benefits to leaving this in the hands of the professionals."

Already, MHR stores data for circa two million employees and more than 1,200 organisations in Ireland and the UK across the public, private and not for profit sectors. MHR specialises in HR, payroll, employee engagement, learning and analytics and artificial intelligence services for over 1,200 organisations in the UK and Ireland.



Speaking last week Anton Roe, CEO, MHR International, said "Our customers are at the centre of everything we do, and we listen to everything they tell us. As an independent, privately-owned family business we can respond to customer needs and innovate quickly. We heard the concerns of businesses in Ireland and took action by launching our new data centre deployment.

This collaboration with Equinix will see a large deployment in data centres in Blanchardstown and Clondalkin, strengthening MHR's commitment to customer data safety and reducing risk around cybercrime. Alongside the data centre investment, the company is expanding its workforce in Ireland with senior customer focused roles to ensure they can support the Irish market fully.

Commenting on the partnership and investment, Robert Troy, Minister for Trade Promotion, Digital and Company Regulation, said: "Between the aftermath of Brexit and the impacts of COVID-19, life is very uncertain at the moment, and particularly so for many businesses and their employees – but if the pandemic has made anything certain, it's that companies will increasingly look for reliable and secure digital solutions to managing their HR functions, payroll, workforce management and other key strategic functions. The future of work – be it remote or office based – will be managed through digital solutions."

For more information about MHR International's services in Ireland visit: mhrglobal.com





LEARNING & DEVELOPMENT

Coming in March ISME Skillnet have a variety of learning opportunities for both Members and non Members of ISME. As always Members will receive a discount of up to 40% on all paid training opportunities.

Developing Your Network 2nd March

In this exclusive Business Clinic Webinar Series, Derek Howard, CEO of 'The Customer', will share his insights and best practice ideas on how you can maintain and enhance your relationships and business with your customers during the current COVID-19 crisis. In this first webinar of a three-part series you will look at who should you be networking with at this time? And the challenges you may encounter and how to overcome them.

Find out more

Delivering Excellent Service 3rd March

In the second webinar of the series, <u>Derek Howard</u>, CEO of '<u>The Customer</u> will focus on <u>Delivering Excellent Service</u>. Areas covered will be why customer experience is more important than ever and how well do you really know your customers?

Find out more

Pricing and Negotiation 4th March

In the final webinar of the series <u>Derek Howard</u>, CEO of '<u>The Customer</u>, will talk you through his Insights on negotiation practices and behaviours. He will also help you gain and understanding what your customers want and value while ensuring you set the right price for you and your customers. Also covered in the final session is the 5 step negotiation process

Find out more



Getting and Delivering a Winning Job Interview 9th & 12th March

Finding and getting the right job for you can be challenging in normal circumstances. With the current COVID-19 environment, it's even tougher. Some businesses are no longer hiring. The competition for jobs is tougher than ever. It's more difficult to get the advice and support you need.

If you are looking for a new role and want to dramatically improve your interview performance, this two-part interview skills programme will help you to get the job you want and deserve!

Find out more

Master Your Pitch- 3-Part Mini Series 23rd, 24th & 26th March

Imagine if you could communicate your message clearly no matter where you are: networking events, social media posts, website content. This 3- Part Training course by <u>Maureen McCowen from Soft Skills Success</u> will equip you with the tools to craft and deliver your pitch.

Find out more







The business landscape is facing significant shifts and constant change is the context for business growth. ISME Skillnet is delighted to be hosting this **Business Growth Programme** starting in early March.

For a minimal fee, trainees will work with acclaimed ISME trainers, Simon Haigh, Jason Cooper and guest business advisors.

SME Owner, Darragh Fogarty, took part in this programme last year and remarked;

'I thought the 12-week program by ISME was excellent in giving someone the tools needed to kick start their new business or even grasp some best practices that other businesses use. From items such as smart goal setting to developing your business plan to price setting, brand focus, good communication and other ways to improve your business, it will definitely help me in my next business venture this year. Working as part of a group of like-minded positive business people was a great benefit.'

Over 12 x 1.5 hour online sessions Simon and Jason will guide you to invest in your personal and professional journey so you are best placed to succeed. Each participant will receive full course material, work-books, e-books and the opportunity of ongoing coaching.

Learning Objectives:

- Step 1 Start with YOU –
 Personal/Professional Development
 Plan
- Step 2 Develop and Launch Your Plan
- Step 3 Create Value in the Market
- Step 4 Build your Brand & Grow Your Business

This programme is starting on the 10th March and running every Wednesday for 12 weeks . Each session will start at 12.30 and run until 14.00. Members can join this course at a discounted rate of €150 and nonmembers can join for €195.50.

Speaking about the course ISME L&D Manager Adam Weatherley said "We have structured the program to cater also for individuals who want to pick up the major growth and acceleration skills needed to optimise career, business or entrepreneurial journeys - whichever is your chosen route.

The 12 weeks provide a framework for an optimal personal growth journey to match your confidence with your capability"

For more information on course content and to book online click <u>here.</u>

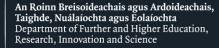
















| March Divide | nd Withholding Tax |
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Due date for payment and filing of returns of withholding tax on dividends paid by companies in February 2021.

PAYE/PRSI

23rd Payment of PAYE/PRSI deductions for February 2021 (ROS filers).

VAT

23rd Payment of January/February 2021 VAT liability and filing of related VAT return (ROS filers).

Corporation Tax

23rd Company year-end 30th April 2021: Preliminary tax due, minimum 90% of total liability for the year. Small companies can pay 100% of previous year's liability (ROS filers).

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

Company Secretarial

28th Filing of Annual Returns dated 28th February 2021.

Corporation Tax

Company year-end 30th September 2019: Close companies with undistributed profits may have to make a distribution by this date to avoid surcharge.

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

Company Secretarial

Company year-end 30th June 2020: Final date for holding Annual General Meeting and latest possible Annual Return date for 2021.

Income Tax

Deadline for claiming Separate Assessment for 2021. Deadline for Nominating Assessable Spouse or Nominated Civil Partner for 2021.

SME

NEW VAT RULES FOR CROSS-BORDER E-COMMERCE

Cross-border sales of goods and services

New rules extend the scope of the Mini One Stop Shop to a One-Stop-Shop (OSS) scheme that covers all B2C services as well intra-Community distance sales of goods, with effect from 1 July 2021. There will also be an Import One Stop Shop Scheme (I-OSS) with respect to distance sales of goods imported from outside the EU including special arrangement for logistics companies' and persons facilitating supplies of goods or services using an electronic interface such as a marketplace, platform, portal or similar means.

Intra-Community Distance sale of goods

As a result, intra-Community distance sales provided by non-EU operators will be subject to the VAT rules of the EU Member State (MS) where the transport ends. For EU operators, a €10,000 threshold will apply to B2C operators established in the EU. When operators exceed this, the intra-Community distance sale will be deemed taking place in the MS where the transport of the goods ends. To ease the compliance burden, both EU and non-EU operators may opt through the OSS regime to remit VAT due in other MSs through one VAT return - the OSS Return. OSS also applicable to B2C services taking place in a MS other than the MS where the supplier is established.

Businesses registered for VAT in multiple jurisdictions will no longer be required to retain these multiple VAT registrations and instead can opt for the OSS regime. Businesses likely to be impacted are those hiring transport/logistics, supplying transport/logistics, and the supply of services connected with immovable property.

Distance sale of goods imported from outside the EU

The description of distance sales will be expanded to cover B2C sale of goods transported from outside the EU made by EU or non-EU operators. Currently, an exemption applies to a consignment value of up to €22. As a result of the changes the small-value consignment VAT exemption will be abolished and instead the following rules will apply:

- The Import One Stop Shop (I-OSS) scheme Operators engaged in the distance sale of imported goods with intrinsic consignment value of not more than €150 will be able to register under the Import One-Stop-Shop (I-OSS) Scheme. They also have the option to appoint an intermediary to register under the I-OSS on their behalf. As long as the I-OSS scheme can be opted for, VAT will be charged by the operator (or the intermediary appointed by the operator) at the point of sale and no VAT will be charged by Customs at the point of importation. The operator or intermediary will remit the VAT collected to the Member State of importation together with the I-OSS Return.
- Special arrangement for importation of goods with intrinsic value of not more than €150 Where the I-OSS is not available, import VAT on distance sales of goods from outside the EU may be collected by the customs declarant including postal operators, courier firms and customs agents. The use of postal operators and courier firms is likely to facilitate the import process and the collection of import VAT.
- In addition to the I-OSS, simplified place of supply rules has been introduced in case of distance sale of goods imported from outside the EU into a MS which is not the MS where the sale to the end customer is made.
- The role of digital platforms and online marketplaces as facilitators of distance sales Businesses operating electronic interfaces such as marketplaces or platforms will, more likely, be deemed for VAT purposes to be acquiring and onward supplying goods to customers in the EU themselves. Thus, such facilitators will have the obligation to account for VAT on such sales notwithstanding the fact that they are mere facilitators but the can also opt for the OSS or I-OSS.

