

Notice: Queen scallop seasonal closure

The Marine Management Organisation (MMO) has introduced a seasonal closure between 1 April 2018 and 30 June 2018 on fishing for queen scallops in the Irish Sea (ICES are VIIa) and waters West of Scotland (ICES area VIa) for conservation reasons. This closure will be enacted each year until further notice.

The action is designed to protect the stocks from fishing during the spawning period and was supported by respondents to a [UK wide consultation](#) held between 11 October 2016 and 2 January 2017 by Marine Scotland.

If you have any further queries please contact the MMO on 0300 123 1032.

News story: Cash boost for families as tax cuts come into effect today

People across the UK will see a welcome boost to their finances today, thanks to further cuts to income tax.

Hundreds of thousands of graduates will also save up to £360 a year from the raising of the student loan repayment threshold which comes into effect today.

These are just two of several changes this month to help people earn more and keep more of what they earn, including increases to the National Living Wage and State Pension, and freezes to fuel and beer duties.

Chancellor of the Exchequer, Philip Hammond, said:

From today, millions of people will have more pounds in their pocket and keep more of their hard-earned wages.

By increasing the National Living Wage, cutting income tax, and freezing fuel duty for the eighth year running, we are boosting living standards for millions of people this April, giving them more choice over how to use their pay packet and building an economy that works for everyone.

Today's changes to the personal allowance will mean that basic rate taxpayers will pay £1,075 less than they did in 2010-11 from 6th April 2018.

Since 2010 the government has cut income tax for over 30 million people,

prevented half a million taxpayers from being dragged into the higher rate of tax, and taken 4 million of the lowest paid out of tax altogether.

Other tax changes coming into force this month will also help families with the cost of living.

Through the National Living Wage, full-time workers will now earn £2,000 more than they did when it was introduced in 2016 – a wage boost of £600 a year.

We've also increased the threshold at which people begin to pay back their student loan to £25,000. This figure will continue to rise in line with changes to average earnings, to help those starting out in their careers.

Pensioners will earn an extra £180 through the State Pension than they did last year.

For the eighth year in a row, the average car driver will also benefit from the government's fuel duty freeze, saving £160 a year.

And a pint of beer will be 12p cheaper than it would have been – after cuts and freezes made to duty since 2013.

And it's not just families who will benefit.

Britain's pubs will get a £1,000 discount on their business rates, and the great British high street will save £2.3 billion over the next five years thanks to a switch to business rates indexation two years earlier than planned.

These positive changes are part of the government's pledge to create an economy that works for everyone.

Changes coming into force this month:

- The National Living Wage is increasing by 4.4% from £7.50 to £7.83, benefitting over 2 million workers. A full-time minimum wage worker will earn more than £2,000 since the introduction of the National Living Wage in April 2016.
- The State Pension is increasing by 3%, meaning a cash increase of £3.65 per week those in retirement. And the full new State Pension will raise by £4.80 per week.
- The tax-free personal allowance is increasing from £11,500 to £11,850. A typical basic rate taxpayer will pay £1,075 less income tax in 2018-19 than in 2010-11.
- Fuel duty will remain frozen for the eighth successive year at 57.95 pence per litre to help with motoring costs – saving households and businesses an extra £850m a year in total – or £160 for the average driver.
- Alcohol duty cuts in previous Budgets followed by a duty freeze last year means the tax on a typical pint of beer will continue to be 12p lower than it would otherwise have been since ending the beer duty escalator in 2013.
- Pubs will have a £1,000 discount on business rates if they have a

rateable value of £100,000 or less, and we're supporting high-street businesses by switching business rates indexation this month, two years earlier than planned, so that businesses can save £2.3bn over the next 5 years.

- By 2020, parents and grandparents will be able to pass on assets of up to £1 million to their children and grandchildren without paying any inheritance tax.

News story: Chief Inspector launches a revised inspection plan.

An [updated version of my 3-Year Inspection Plan \(2017-18 – 2019-20\)](#) shows what, as at April 2018, I intend to inspect in 2018-19 and in 2019-20.

My intention in producing a rolling 3-Year Plan, first introduced in 2016, was to provide a better sense of the overall shape and range of the Inspectorate's work programme, to show how planned inspections fitted together thematically, and to signpost when particular topics would be examined.

I still see value in having a published long-range Plan, along with the flexibility to add to or vary it as necessary. However, I will complete my 5-year appointment as Independent Chief Inspector in April 2020. Therefore, I have not included a new Year 3 (2020-21), since this will be for my successor to devise and own.

I have received a good deal of support from stakeholders for the current 3-Year Plan. I have also received ideas for inspection topics or angles that people would like to see included, for which I am grateful. For the most part, I believe these can be accommodated without any major changes to what was outlined.

The updated Plan shows what I intended to inspect in 2017-18, 2018-19 and 2019-20 as at April 2017. Alongside this, I have noted where the timing or scope has now been amended to reflect the input from stakeholders and my own assessment of current priorities and issues, informed by the 49 inspections I have completed since May 2015.

Of course, the [April 2017 version of the 3-Year Plan](#) was published before the referendum on the UK's membership of the EU. As at April 2018, it remains to be agreed how in detail this will affect the UK's borders and immigration functions. I have therefore created space within the Plan for various 'Brexit'-related pieces of work, the precise shape and timing of which are not yet fixed. I will announce specific inspections in the normal way via the website as soon as I am able.

Finally, the Plan assumes that the Inspectorate will be at or near full strength throughout the period. Staff turnover, which affects the Inspectorate as much as the areas it inspects, means this is not a given.

Over the next two years, we will need to continue to recruit, train and develop high-calibre and committed individuals capable of carrying out rigorous and impartial inspections and producing constructive, evidence-based reports and recommendations. If you believe that you have the necessary qualities and are interested in joining the inspectorate, please keep an eye on the website, where any vacancies will be advertised.

News story: 600,000 graduates to benefit from financial milestone

Hundreds of thousands of graduates will save up to £360 a year from the raising of the student loan repayment threshold which comes into effect today (6 April).

Around 600,000 university leavers will benefit from the change, which means borrowers who have taken out loans since 2012 will not begin paying back their loans until they earn £25,000 a year – up from £21,000. Over the 30 year lifetime of a student loan, after which any outstanding funds are written off by the government, this equates to a potential saving for some graduates of up to £24,000.

It will result in savings of up to £360 a year for anyone earning over £21,000, with those earning less than £25,000 paying nothing at all.

Graduates earning over the new £25,000 threshold are set to benefit too, with lower payments compared to before, for example:

- £25,000 per year repays £0 per month instead of £30
- £27,000 per year repays £15 per month instead of £45
- £30,000 per year repays £37 per month instead of £67
- £33,000 per year repays £60 per month instead of £90
- £35,000 per year repays £75 per month instead of £105
- £40,000 per year repays £112 per month instead of £142

Universities Minister Sam Gyimah said:

The increase in the student repayment threshold marks a key milestone and is another example of the steps the Government is taking to support those in higher education.

We are seeing more 18-year-olds than ever before attend university,

including the highest ever number from disadvantaged backgrounds and we want to give these students a fair deal both during their studies and afterwards too. Not only will it benefit hundreds of thousands of graduates in the next financial year alone, but millions in the years to come.

The increased repayment threshold applies to any student who has taken out a post-2012 undergraduate student loan or Advanced Learner Loan.

Graduates living in the UK will not be required to take action in order to receive the saving. Repayments will be calculated automatically by employers (for those paid through PAYE) or as part of the Self-Assessment return to HMRC.

Full-time students are not required to begin repaying their loans until the April after graduation.

More information about student finance is [available](#).

Martin Lewis has written about the change in threshold on [Money Saving Expert.com](#)

News story: Employers need to provide details for all Benefits in Kind

Employers need to report all Benefits in Kind (BiKs), including those under the Optional Remuneration Arrangements (OpRAs), to HMRC on form P11D from today (6 April 2018), unless they are registered to voluntarily payroll benefits.

OpRAs are where an employee gives up the right to an amount of earnings in return for a Benefit in Kind (BiK) and includes flexible benefit packages with a cash option, cash allowances and salary sacrifice.

The Income Tax and employer National Insurance contributions (NICs) advantages of BiKs – and employee NICs advantages where a charge exists – have mainly been withdrawn due to new rules that took effect in April 2017.

From today, the rules will cover all OpRAs, apart from those for cars with emissions above 75g CO₂/km, school fees and accommodation – these will be included from 6 April 2021.

If a BiK is provided under OpRA rules, the taxable value is now the higher of the cash foregone or the taxable value under the normal BiK rules. This applies to all BiKs, including those that were previously exempt, such as workplace parking.

However, pensions, pension advice, childcare, cycle-to-work schemes and cars with emissions of 75g CO₂/km or less are not affected by the rules.

Employers need to ensure that they complete their P11D accurately, including all the details of cars and loans provided.

Common errors in P11Ds received by HMRC include inaccurate recording of car emissions, time apportionment and free use of fuel, and the incorrect classification of 'making good'.

The closing date for employers to send P11Ds to HMRC is 6 July 2018.

You can read [general guidance on salary sacrifice](#) as well as [technical advice](#).