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Dear Members,

I hope our first newsletter of the year finds you well although I suspect for most of you it will be a rather frustrating time as we are all in one form of lockdown or another.

As you all know the IPG community has been very active on Zoom with regular and diverse events taking place. Please do join in, make suggestions for further online events and feed back to us.

Any and all contributions to our next newsletter will also be most gratefully received.

Best wishes to you all.

Kind regards



[Nicholas Lakeland](#)



Investing/Doing business in the US: Post-Election Perspectives IPG webinar on 19th November 2020

Steve Maggi, SMA Immigration Law Firm presented on the massive overhaul of U.S. immigration policies under the Trump administration and its effects on foreign corporate expansion and investment in the U.S. over that time. He then predicted the coming changes under the Biden administration, with encouraging words about the re-opening of the U.S. for foreign investment and the real possibilities for successful launching of new foreign-owned U.S. entities going forward.

Andrew Hudders, Golenbock Eiseman Assor Bell & Peskoe, made a presentation highlighting reasons for establishing a formal legal entity to conduct business in the United States by a non-US company and highlighted some of the issues that should be considered for the legal entity operations.

William G. Finney, BKD presented a US tax prospective on what you need to know about U.S. President Elect Joe Biden's tax proposals, which hinge largely on the outcome of the state of Georgia's two U.S. Senate seat runoff election set for January 5, 2021. Regardless of that outcome, expect higher taxes for both corporations and individuals to pay for significant decades long U.S. budget deficits adding to a whopping accumulated overall federal debt approaching \$22 trillion or about 100% of U.S. GDP.

The panel discussion was animated by our member Nick Lakeland, Laytons LLP UK and our IPG panelists participating were Thomas Gardiner, Gardiner, Koch Weisberg & Wrona and Layne Simmons, Jaffa Simmons who gave their vision of the situation.

[▶ Read the first presentation >>](#)

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2020 End of Year Employment Tips

Article by **Catherine Pendleton**

It has been a tough year for businesses, with many being forced to make difficult decisions due to the COVID-19 pandemic. It appears that questions around ongoing commercial viability and

possible redundancies will be continuing into the next year. Turner Hopkins' employment team can assist with a range of employment issues businesses face, including navigating the redundancy process.

As we approach the end of the year, it is also a good time for businesses to take stock of their legal obligations to employees and plan for the next year. We have put together a list of things you may wish to consider:

Sick leave

The government plan to introduce a law in 2021 which will double sick leave entitlements from 5 to 10 days per year. Employers should be aware that full sick leave entitlements apply to certain part-time and casual employees. This can place a large burden on small businesses who employ part-time workers such as students.

Do you have an employee on extended medical or sick leave? Even if this is unpaid, an employee who remains in employment will still accrue their annual holiday entitlements.

We can provide advice on sick leave entitlements, and we can assist with any difficult issues arising with employees seeking additional sick leave.

Annual leave

If you have an annual closedown period, you can require employees to take leave during this period but you must give them at least 14 days' notice. Businesses should be advising employees of the Christmas closedown period now. Some employees will have used a lot of their annual leave this year because of the special circumstances around COVID-19. If your employee doesn't have enough annual leave for the closedown, we recommend you discuss with them in advance how this period will be treated.

It is a good idea for employers to actively manage the accrual of leave entitlements, to avoid having to potentially make a large exit payment on short notice when an employee resigns. The end of the year is a good time to encourage employees who have accrued leave to take it. You can require an employee to take leave if you can't reach agreement.

Having a robust leave policy can help resolve a number of annual leave 'headaches'; we can assist with drafting leave policies, or reviewing and updating them if they are already in place.

Public Holidays

This year, Boxing Day and the day after New Year's Day are 'Mondayised' public holidays. Employers should ensure that they are giving employees their correct holiday entitlements over the Christmas period. Contact us if you would like advice around this.

Paid parental leave extended

From July 2020, paid parental leave has increased from 22 weeks to 26 weeks. Navigating the Employment Protection and Parental Leave Act can be tricky for employers; we provide advice on the notification requirements and what decisions an employer is permitted to make under the Act.

Independent contractor vs employee

In May this year, the Employment Court ruled that a courier driver at Parcel Express was in fact an employee - despite having an independent contractor agreement. While the Court was careful to note that the decision was limited to this particular worker, it has created some uncertainty in this area, and we can expect to see further cases of contractors disputing their status. The government is also considering a range of measures around this, including the introduction of

penalties for employers who misrepresent an employment relationship as an independent contractor relationship.

Businesses who use independent contractors might wish to keep this in mind, as incorrect characterisation of a worker's status can lead to a business having to pay out large sums of accrued employment entitlements. We can provide advice on the legal issues regarding the status of a worker and can assist in dealing with any disputes around this.

Health and safety

The end of the year provides an opportunity for employers to update health and safety policies and procedures for the coming year. The obligations on companies under the Health and Safety at Work Act 2015 are onerous and extend to when employees are working in their own home. The national lockdown saw a notable rise in working from home, and many employees have continued flexible work arrangements since then. We recommend employers develop a working from home policy which makes each party's obligations clear and considers employees' physical and mental health risks. We can assist in developing suitable policies for your business.

If you have any other employment queries or problems, feel free to contact our employment law team who will be happy to assist.

Your Employer Relations Specialists



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DAC6 Online Event

14th January 2021 at 3.00pm CET (2.00pm UK time)

DAC6 - it is not my problem

John Graham, *Graham Smith & Partners, The Netherlands*

Alan Milne, *Barnes Roffe, UK*

Dr. Henning Frase, *Carlé Korn Stahl Strahl Partnerschaft mbB
Rechtsanwälte Steuerberater Germany*

gave us a very interesting overview on the implementation of the underlying EU Directive.



IPG Italian speaking online event

February 4th, 2021 at 3.00pm CET (2.00pm UK time)

Opportunità...nonostante tutto!

3.00pm Benvenuto - Lisa Rosen, Studio Spito & Associati

3.10pm “Prospettive dei rapporti economici tra Italia e Germania nel quadro europeo”
Dott. Alessandro Marino, Segretario Generale Camera di Commercio Italo-Tedesca

3.30pm Domande e discussioni

3.45pm “Le opportunità del Green Deal Europeo”
Ing. Marco Croella, Executive Business Consultant

4.05pm Domande e discussioni

4.20pm Conclusione e coordinamento futuri incontri – Nicholas Lakeland, Laytons LLP

Dott. Alessandro Marino spoke about the perspectives of the economic relationship between Italy and Germany. As Managing Director of the Italian-German Chamber of Commerce he strongly believes in widening the cooperations with networks supporting the internationalisation of SME's.

Marco Croella gave an overview of the huge funds the EU is giving out on different projects and was mostly focusing on the European Green Deal, a 503 billion EU budget for Climate and Environment outlining the various sustainable development goals.

▶ [Read the entire presentation here ...](#)

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Increased foreign investment allowances for individuals on the cards?

Click here to read a Moneyweb article in which AJM Director Dr Albertus Marais discusses why South Africans wishing to invest abroad in their own name may be in for a pleasant surprise when the South African Budget is tabled in Parliament on 24 February 2021.

▶ [Read the entire article here ...](#)



Dr Albertus Marais

AJM Director

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next conferences

2021 Autumn - Florence (IT)

DATE to be confirmed

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contribute

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agenda

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