



Retail Compass

New Year edition 2020

Welcome

Welcome to the New Year 2020 edition of Retail Compass – our guide to key upcoming legal and policy changes affecting Retail and our thoughts on the need-to-know issues.

2020 is set to be another fascinating year for retail. There is no doubt that 2019 was a tough year for the sector with the British Retail Consortium recently releasing figures which suggest overall retail sales fell for the first time in 25 years, but a number of retailers are still flourishing and we expect to see those who embrace the new trends in the industry to continue to grab market share. Expect to see more personalisation of products and experiences, the digital and physical worlds combining more effectively, the increasing importance of supply chains in delivering what the customer wants and sustainability moving to the top of all retailers' agendas.



Karen Hendy
Partner
Joint Head of Retail
+44 20 3060 6051
karen.hendy@rpc.co.uk

As for previous editions of Retail Compass, we have captured the key upcoming developments for the first part of the year in the horizon-scanning pieces (see pages 5 to 11). April 2020 is set to be a busy month with the Digital Services Tax, extension of IR35 and aspects of the Good Work Plan (to name a few) coming in that month. We've also included some shorter pieces which focus on other interesting things going on that we think will impact those in retail, this includes the impact of cyber breaches within the industry, counterfeiting of luxury goods, and a look at the Criminal Finances Act two years on.

We continue to include key statistics and links to our legislation tracker and list all of the UK Government consultations and inquiries relevant to Retail.

Please do feel free to contact us with any feedback, queries or requests for our next edition (due in July 2020).



Jeremy Drew
Partner
Joint Head of Retail
+44 20 3060 6125
jeremy.drew@rpc.co.uk

RPC Retail Compass has been designed to help steer you through the key legal and policy changes affecting businesses operating in the fast-moving and competitive retail sector.

Executive summary

Below are the headline legal and policy developments on the immediate horizon. Please follow the links to see what action you should consider taking for each.

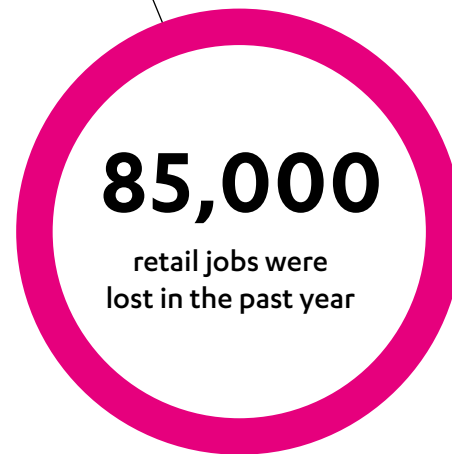
Interesting statistics – UK



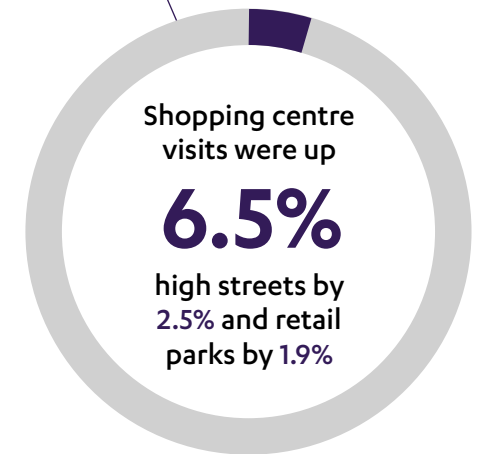
Source: Office of National Statistics



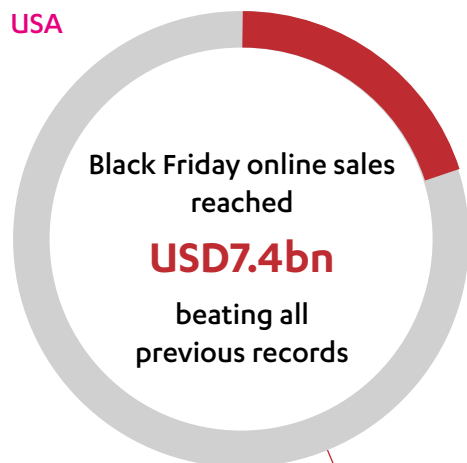
Source: British Retail Consortium



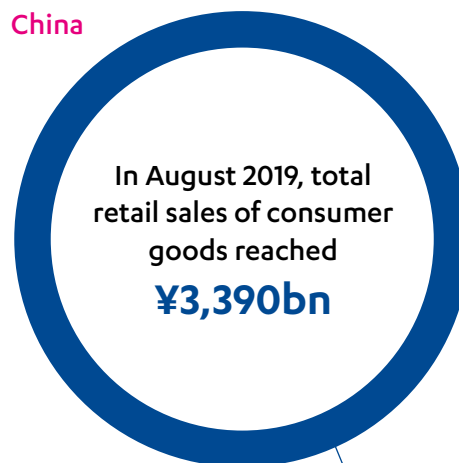
Source: Springboard



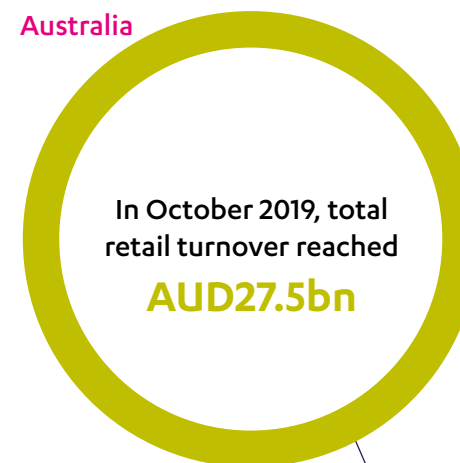
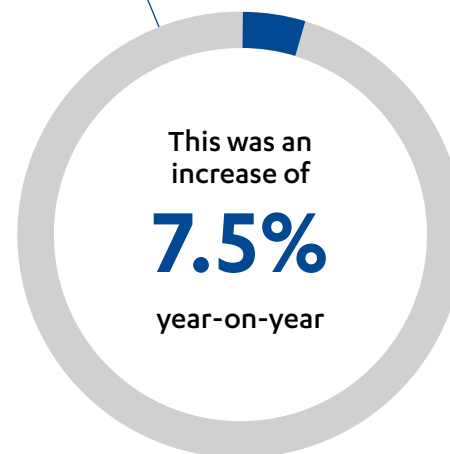
Interesting statistics – International



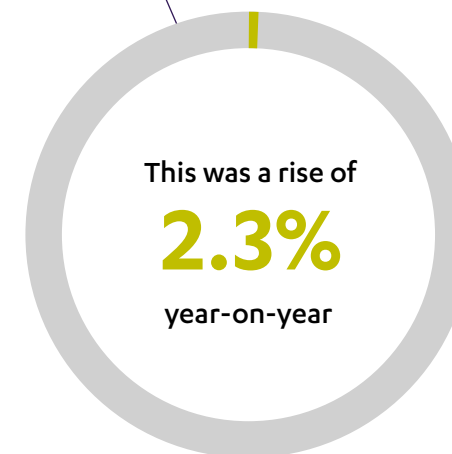
Source: Salecycle



Source: National Bureau of Statistics of China

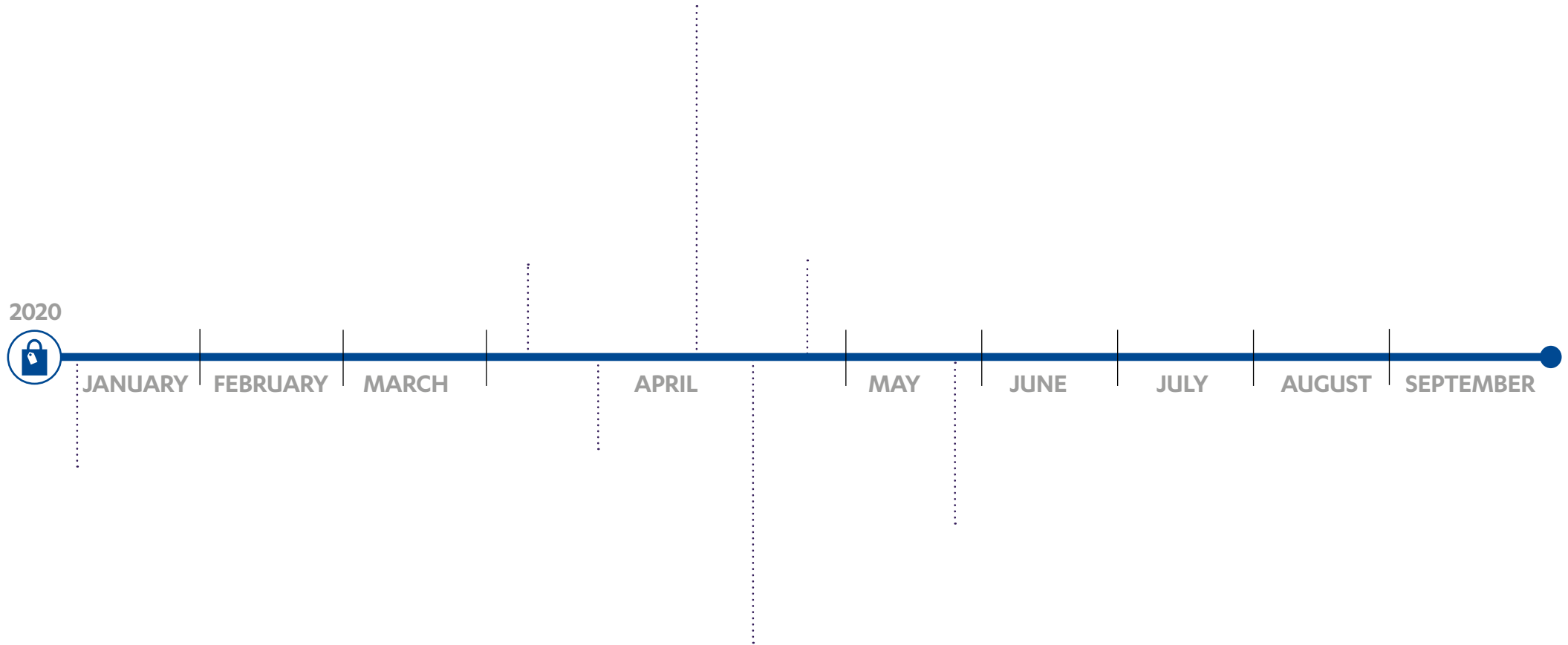


Source: Australian Bureau of Statistics



Horizon scanning

Please click on the boxes below to see further details.



31 January 2020



Brexit – the transition period and its implications for retailers

What is happening?

As per the Conservative government's manifesto, the UK will likely be leaving the European Union by 31 January 2020.

Prime Minister Johnson's Withdrawal Agreement Bill was brought before the Commons for its first, second and third readings on the 6, 7 and 8 January 2020 respectively.

Once the bill has passed through Parliament as expected, preparation for exit under the terms of the deal will begin in earnest.

Why does it matter?

The deal negotiated by Prime Minister Johnson has significant consequences for retailers. As the EU is our biggest trading partner, there will be no sector unaffected by the so-called "divorce". If the Conservative government sticks to its manifesto pledges, it will not extend the transition period beyond the end of 2020, meaning it will have to strike a free-trade deal with the bloc within a year. The alternative would be leaving without a deal.

Brexit will impact on businesses in a number of ways. When Johnson's deal was first agreed, British manufacturers expressed their concern. Most of the criticism focussed on regulatory divergence between the UK and the EU making it more difficult for UK exporters.

Brexit will also impact on the work force and the labour market in retail. According to FTI Consulting, the retail sector relies on a '300,000+ EU migrant workforce'. Provisions relating to workers' rights have been moved to the political declaration in Johnson's deal, meaning the government is not bound by them.

The rest of the Political Declaration has established a framework for the negotiation of a future Free Trade Agreement. In it, the EU and the UK 'recognise that they have a particularly important trading and investment relationship' and 'agree to develop an ambitious, wide-ranging and balanced economic partnership'. However, the future trading relationship between the UK and the EU remains uncertain.

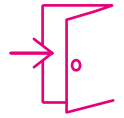
The ambitions outlined in the Political Declaration are very much dependent on how deal negotiations progress, so businesses in general will need to remain attuned and responsive to developments.

What action should you take?

1. Although businesses will likely have been preparing for the last three and a half years for some form of Brexit, there is still uncertainty over an end state, so you should prepare for a range of outcomes to manage the risks as effectively as possible.

If you would like any assistance, please contact [Ciara Cullen](#) or your usual RPC contact.

6 April 2020



Change to tax on termination payments

What is happening?

Tax on termination payments is changing so that employer National Insurance Contributions (NICs) at 13.8% will be payable on any part of a payment that is subject to income tax.

Why does it matter?

This change has been in the pipeline for some time. It was first expected to be introduced in April 2018, but was delayed until April 2019, and then delayed again until April 2020.

Termination payments are exempt from income tax up to £30,000. Before 6 April 2020, neither employee, nor employer NICs were payable on termination payments over that amount but this is set to change.

The change will increase the cost of settlement payments for employers. This will likely impact more widely on negotiating termination payments, ultimately leading to lower amounts being agreed overall. This will especially impact retailers who have large workforces with dynamic headcounts.

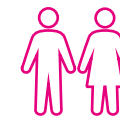
All settlement payments will continue to remain exempt from employee NICs.

What action should you take?

1. Try to conclude any ongoing settlement payment negotiations before 6 April 2020.
2. Wherever possible, aim to keep settlement payment amounts below £30,000.
3. For larger settlement payments, factor in the 13.8% employer NICs contribution payable over £30,000 when deciding the total value you are prepared to pay.
4. Liaise with your HR team to discuss and implement your approach to dealing with the change.

If you would like any assistance, please contact [Patrick Brodie](#) or your usual RPC contact.

6 April 2020



The Good Work Plan

What is happening?

Aspects of the [Good Work Plan](#) (GWP) will be implemented by the UK government on 6 April 2020.

Why does it matter?

The GWP has been devised following the [Taylor Review of Modern Working Practices](#) which was published in July 2017. Following a number of consultations, the government's proposals in response to the Taylor Review were published in December 2018. Through the GWP, the government has committed to various policy and legislative changes to ultimately strengthen workers' rights and improve access to justice. The government has described this as "the biggest package of workplace reforms for over 20 years". Whether this is true remains to be seen.

There are three key elements to the GWP:

- fair and decent work
- clarity for employers and workers
- fairer enforcement.

All work should be fair and decent and should offer workers realistic scope to develop and progress. One aim of the GWP is stronger rights for agency workers, who typically have shouldered all the risk. Of particular criticism has been the so-called "Swedish Derogation" allowing business to opt out of pay parity requirements. This will be banned so that all agency workers will be entitled to the same pay as permanent workers after 12 weeks in post. Agency workers will also be entitled to receive a key information document from the employment business so they can better understand their basic terms. These are some of the changes which will come into effect on 6 April 2020.

The government has promised to "legislate to improve the clarity of the employment status tests, reflecting the reality of modern working relationships". Whilst this may be a laudable aim, we are yet to see any detail on how the government proposes to bring this clarity. Nor have we been told how it plans to achieve greater coherence between the employment and tax status tests; two regimes which are, currently, sisters but certainly not twins.

In respect of enforcement, the government has already implemented a mechanism for "naming and shaming" employers who fail to pay compensation awarded by a tribunal. It has said it also intends to extend existing state enforcement of this to assist vulnerable workers with claims where holiday pay has not been correctly paid. However, this is another of the proposals for which we have no detail or timescale as yet.

What action should you take?

1. Be aware of the key impact of the GWP on your business, particularly if you engage agency workers and will be impacted by the upcoming April changes.
2. Identify practices in your business that may fall foul of the stated aims of the GWP and begin to devise a plan to address these.
3. Keep on top of new proposals for legislative change so you can ensure compliance in good time.
4. Liaise with your HR team to discuss and implement your approach to dealing with the change.

If you would like any assistance, please contact [Kelly Thomson](#) or your usual RPC contact.

April 2020

New Digital Services Tax



What is happening?

From April 2020, a new 2% tax will be introduced by the government on the revenues of social media platforms, search engines and online marketplaces.

This will also include the carrying on of an associated online advertising business.

Such businesses will be subject to this new “Digital Services Tax” if their worldwide revenues derived from such services are greater than £500m worldwide and £25m in the UK.

Why does it matter?

The government is introducing the tax to address a “misalignment” between where digital services providers make their profits and where those profits are taxed. It is intended to close a loophole by ensuring international corporations with high revenues make a fair contribution to public finances. The tax is projected to add over £440m a year to the treasury by 2023 to 2024.

Retailers that use online platforms to market and sell their products are likely to be affected.

This includes groups’ monitoring of their tax obligations and reporting them to HMRC. In the government’s guidelines, it makes clear that “a single entity” within a group will be responsible for reporting the Digital Services Tax to HMRC. Groups will also be permitted to nominate an entity to do this.

A further point of interest – in July, the USA launched a probe of the French government for a similar tax (3%), as it believes American companies are [being unfairly targeted](#). This has not discouraged the UK or French governments from implementing their respective regulations, so it will be worthwhile to monitor how the USA’s stance develops.

What action should you take?

1. Businesses and retailers that fit the criteria should prepare accordingly.
2. This will include assessing and taking advice on whether the tax applies to your business, and how to manage those obligations.
3. Liaise with your Finance Team to discuss the new requirements.

If you would like any assistance, please contact [Adam Craggs](#) or your usual RPC contact.

April 2020



Review of price cap for rent-to-own retailers

What is happening?

In 2019, the Financial Conduct Authority (FCA) [introduced a price cap](#) on retailers selling household goods on a rent-to-own “buy-now, pay-later” basis (FCA Rules).

Under the FCA Rules, rent-to-own retailers are:

- prohibited from charging interest of more than 100%
- required to benchmark base prices (inclusive of delivery and installation) against three other mainstream retailers
- prevented from increasing their prices for other services (such as insurance premiums, extended warranties, or arrears charges) to recoup lost revenue from the price cap.

Why does it matter?

The FCA Rules demonstrate a continued focus from the FCA on the consumer credit market and signify a shift from the regulator into pricing regulation in its pursuit of protecting consumers.

Whilst the FCA Rules are intended to protect vulnerable consumers from high costs of credit, the FCA acknowledges that they may limit the credit options available to consumers.

Similarly to its crackdown on the pay-day lending model, which has led certain lenders to close, the FCA appears to be expecting an impact on the business models of some retailers or their approaches to rent-to-own.

The FCA has also confirmed that it will monitor the market closely for compliance and carry out a follow up review, starting in April 2020.

What action should you take?

1. If they have not already done so, retailers who offer rent-to-own products should consider whether their business models and practices are impacted by the FCA Rules and whether any changes to their business model necessitate a notification to the FCA under the Supervision Manual.
2. The FCA makes clear that firms should not attempt to put in place any new (or amended) business models, such as other forms of credit, which could lead to the same type of harm/outcome that the FCA Rules are trying to prevent.

If you would like any assistance, please contact [Jonathan Charwat](#) or your usual RPC contact.

April 2020

Extension of IR35



What is happening?

The Employment Intermediaries Rules (commonly referred to as IR35) were introduced (with effect from 6 April 2000) to address the potential loss of revenue from individuals seeking to avoid paying employee income tax and National Insurance (NI) by supplying their services via an intermediary, eg a personal service company (PSC), taking income as dividends.

The IR35 rules impose an obligation on the intermediary to assess whether, but for the existence of the intermediary entity, the individual providing services would be deemed an employee of the end user for tax purposes (often referred to as “deemed employment status”).

Where it was considered that an individual would be deemed to be an employee of the end user, the worker was treated as an employee of the intermediary so that the intermediary was required to calculate the amount of deemed employment income from that engagement (using the formula prescribed in the legislation) and account for Pay As You Earn (PAYE) and NI (employee and employer) to HMRC on the requisite amount.

At the Autumn 2018 Budget, the Chancellor announced the government’s intention to extend the off-payroll rules introduced for the public sector in 2017, to most private sector businesses with effect from April 2020.

Why does it matter?

One crucial difference between the new rules and those operating already in the public sector is that the end user will not only be required to pass on their assessment of the employment status (referred to as the “Status Determination Statement” (SDS)) to the worker and any intermediary (such as an agency or PSC) but also the reasons for the assessment.

It is currently unclear how much detail will need to be provided in relation to the end user’s assessment. However, businesses will need to implement robust processes to not only determine employment status, but also to document and communicate the reasons behind their decision.

There are a number of circumstances in which liabilities can be transferred to another party in the supply chain, for example, where information is not shared in the relevant time scales. The transfer provisions first apply to any entity which has failed in its obligations, then to the next entity in the supply chain and finally to the end user itself. However, the precise circumstances in which the transfer of debt provisions would be invoked and what timescales would constitute a “trigger” when there is an ongoing dispute are as yet unclear. Further guidance is expected before April 2020.

What action should you take?

1. End user clients will be required to make status determinations and provide SDSs from April 2020. They will need to ensure they have a clear process in place to receive and resolve disagreements in order to avoid both damaging the relationship with the worker or agency, and/or any PAYE or NI obligations passing to them.
2. Businesses will also need to be agile in responding to further changes or clarification of the rules as they prepare for implementation of the rules in April 2020. They also need to be ready for and alert to any future changes which may be made, such as changes expected to the employment status tests in order to align with the plans set out in the government’s Good Work Plan.
3. Liaise with your Finance and HR teams to discuss and implement your approach for dealing with the changes.

If you would like any assistance, please contact [Adam Craggs](#), [Patrick Brodie](#) or your usual RPC contact.

April 2020



“Track and Trace” for cigarettes and hand-rolling tobacco products

What is happening?

The introduction of the [Tobacco Products \(Traceability and Security Features\) Regulations 2019](#) means that from 20 May 2020 retailers selling cigarettes and hand-rolling tobacco will only be permitted to sell these products if they are “Track and Trace” compliant as per the changes in the regulations.

In order to satisfy the above, all packets of cigarettes and hand rolling tobacco manufactured or imported in the UK (except for stock manufactured or imported before 20 May 2019) must:

- have unique identifiers (UIDs) on the packaging
- have five specific security features applied to the packaging
- be scanned at certain points in the supply chain.

Retailers can continue to sell tobacco products without security features or UIDs up until 20 May 2020 only if they were manufactured in, or imported into the UK before 20 May 2019.

Why does it matter?

The regulations are part of the EU Revised Tobacco Products Directive (2014/40/EU) which is now UK law.

Ultimately, the intention of the regulations is to protect public health by reducing the supply of cheap or illegal tobacco products. They aim to achieve this through tracking legitimate tobacco products through the supply chain and limiting the ability to buy legitimate tobacco to businesses who have registered for the following codes.

In order to purchase cigarettes and hand-rolling tobacco with unique identifier codes, retailers must have:

- an Economic Operator Identifier Code (EOIC) (for their business), and
- a Facility Identifier Code (FIC) (for each store they sell tobacco from and for each premises which stores tobacco).

Retailers should be conscious that time is running out to sell their non-compliant stock, as failure to sell all remaining stock by 20 May 2020 will leave surplus stock that cannot be sold.

From a compliance perspective, failure to comply with the regulations three times within a 12 month period could result in the deactivation of an EOIC, preventing the affected retailer from purchasing and making further tobacco sales.

Importantly, any products that are found to not have UIDs will be liable to forfeiture and seizure by HMRC, which would prove costly for both large and smaller retailers alike.

What action should you take?

1. If you have not already done so, you must [register](#) for an EOIC and FIC immediately, as existing retailers should have registered by 20th May 2019. Failure to register will prevent you from purchasing products that are Track and Trace compliant from tobacco suppliers.
2. Review your current stock and establish whether you have any remaining stock that does not comply with the regulations. If so, it is strongly advised that you market and sell these products before products with unique identifier codes, and relevant security features, as it will be illegal to sell them after 20 May 2020.

If you would like any assistance, please contact [Paul Joseph](#) or your usual RPC contact.

Hot topics/other developments

Luxury goods and counterfeiting

An unwanted trend in the world of fashion has been the increased exposure and threat from counterfeiters who are utilising social media platforms to target consumers.

The growth of social media as an e-commerce platform for luxury brands has been coupled with a growth in counterfeiting issues; counterfeiters are commenting on the social media pages of luxury brands advertising the sale of fake goods. Given the internet's very nature it is extremely difficult and expensive to police, and it requires extensive collaboration between retailers and social media platforms to combat the efforts of counterfeiters [LVMH is reported to spend \\$17 million annually on anti-counterfeiting legal action](#).

Concerted efforts by counterfeiters make it increasingly difficult for e-commerce platforms such as Alibaba to regulate their sales. They circumvent the security and checks procedure by avoiding the direct sale of counterfeit goods. This is achieved by offering the counterfeit designer goods as a free gift with every purchase of a legitimate product on the site.

Counterfeiters are also stealing designs of luxury products prior to launch so that they can be copied and released ahead of the authentic versions. In order to mitigate the threat this imposes, it is advised that luxury brands keep all designs on a stand-alone computer.

Cyber breaches in the retail space

The importance of data within the retail sector cannot be understated, especially with advances in technology, including the emergence of artificial intelligence in bricks and mortar stores and online. These technological developments, and the ease with which mass data can be stored, allows retailers to collect and process vast amounts of data on their customers. However, as retailers continue to amass large quantities of personal information it is important that they invest and implement measures to protect the information they store.

The importance of investing in secure systems is growing as more retailers are becoming victims to cyber-attacks, with Macy's, Adidas and Uniqlo all falling victim to breaches. The result of a breach can be devastating as [a study by KPMG](#) highlighted that 19% of consumers would completely stop shopping with a retailer following a breach, with 33% stating that they would take a long break from using that retailer again. Our own experience is that customers can be more understanding, but much depends on the messages that are sent. The fact remains that a data breach could cost retailers a sizeable chunk of their custom, as well as the immediate cost of rectifying it. Therefore, the way a breach is handled and communicated to those affected could make a significant difference in maintaining custom.

Drone delivery patents

Two retail giants have been filing a number of patents on drones used for delivery. Amazon and Walmart appear to be locked in [something of a battle](#) to achieve supremacy in the space, with both evidently identifying it as a high-priority area.

Jeff Bezos spoke about Amazon delivering by drone as far back as December 2013, referring to a loftily ambitious [30-minute delivery time](#). In October 2019, the company was granted a patent named "Unmanned Aerial Vehicle with Ports Configured to Receive Swappable Components". The inventive concept lies in the "swappable sensor", which looks to address the downtime drones suffer from when one sensor fails.

Walmart demonstrated similar ambition with patents [filed in October 2019](#). These patents focus on the method of delivery, with one covering a possible "landing port" for drones, while the other is for a window sensor system that could confirm when a package has been delivered.

Amazon announced in June 2019 that it was looking to launch drone deliveries "[within months](#)". However, on the [Prime Air website](#), Amazon says it will deploy "when we have the regulatory support to safely realise our vision".

While that support may not be immediately forthcoming, a future of drone deliveries from both Amazon and Walmart does seem to be edging closer.

Hot topics/other developments cont.

Purple Tuesday

The Second Annual International “Purple Tuesday” took place on 12 November 2019. Purple Tuesday is a call to action to celebrate the “Purple Pound”, ie the spending power of disabled people and their families. It encourages customer-facing businesses to be more aware of opportunities and challenges in this space. It is hoped that this will inspire many businesses to make practical changes to improve the disabled customer experience. According to Purple, a disability organisation based in the UK, the value of this market is reported to be worth [£2.25tn](#) worldwide but fewer than 10% of businesses have a targeted action plan to access it. To find out more and get involved in the future, visit www.purpletuesday.org.uk.

Brands and retailers navigate changes to their high street store space

When cult beauty brand Glossier opened its first pop-up store in London, over 10,000 fans visited in a week. Now it’s back again. While the brand has built up millions of loyal digital customers, mainly via Instagram, its pop-up success shows these customers also want a slice of the brand “IRL” (in real life).

Numerous [reports](#) have emphasised that despite their fixation on all things digital, Generation-Z would still rather shop bricks and mortar. This trend has led [some commentators](#) to call for retail brands to re-value their bricks and mortar portfolio.

Brands’ strategies for attracting Generation-Z shoppers into store will often involve a change of use in their store space – things like free tie-dyeing services, workspaces, wellness and events.

From a legal perspective, brands looking to offer the next big idea in store should be mindful of some key issues. These could include possible restrictions on the planned activity by provisions in your lease, insurance coverage, regulatory approval, IP rights and personal data issues.

These kinds of legal considerations won’t be at the front of shoppers’ minds but ensuring a positive, smooth-running store experience will be key in brands maximising the true “value” of the store.

Rents, returns and turnover in the age of online retail

In light of the challenging climate in the retail sector, we are seeing tenants of bricks and mortar retail properties demand more tenant-friendly deals from their landlords.

The retail sector has long been dominated by inflexible lease arrangements, which combined with weak consumer spending and sky-high business rates, have resulted in an extremely difficult trading environment.

Challenging trading conditions have resulted in a surplus of retail space on the market which has shifted the bargaining power from landlords to tenants. Alongside rent free periods, service charge caps and break clauses, turnover rents have become an increasingly common feature in lease arrangements.

Landlords are often wary of binding their income to the turnover of an occupying business which they have no control over. However they must be flexible and respond to changing market conditions to continue to attract tenants.

With change comes innovation. Some tenants are requesting “total occupational deals” which wrap in service charge, rent

and business rates. Others are demanding that the cost of processing products returned either online or in-store, which has rocketed in recent years with the rise online shopping, be deducted from their turnover figures to reduce their rent.

If retailers and landlords are to not only survive, but thrive, they must work together more closely than ever to find solutions that work for both parties and reflect the realities of the current market.

Corporation tax cut postponed

A planned cut to the rate of corporation tax has been postponed by the government. The rate is currently at 19%, and was set to drop to 17% as of April 2020.

The reduction in the rate was first announced in the 2016 Budget. The stated policy objective was “a more competitive corporate tax system to provide the right conditions for business investment and growth”. The obvious direct impact of the reduction would have been a smaller proportion of business’ income going towards tax costs.

However, the Office for Budget Responsibility estimated that the cut would have reduced the exchequer’s revenue by over £900m. Also, [there is controversy](#) over whether cutting corporation tax does in fact positively impact revenues or GDP.

As such, Prime Minister Johnson’s announcement to the annual conference of the CBI that the move had been shelved has been [welcomed by some](#). The PM emphasised that the cut was because “the NHS is the nation’s priority, and because we believe emphatically in fiscal prudence.”

Hot topics/other developments cont.

Energy Savings Opportunity Scheme Regulations (ESOS)

Administered by the Environment Agency, the Government established the [Energy Savings Opportunity Scheme \(ESOS\)](#) to implement Article 8 (4 to 6) of the EU Energy Efficiency Directive (2012/27/EU). ESOS is a mandatory energy assessment scheme that applies to large UK undertakings and their corporate groups compelling them to identify cost-effective energy saving measures. The scheme sits alongside other regimes such as the MEES regulations and EPC requirements seeking to reduce the environmental impact of businesses in the UK.

Corporate groups are subject to ESOS if at least one UK group member meets the ESOS definition of a large undertaking, which is defined as any UK company that either:

- employs 250 or more people
- has an annual turnover in excess of €50m (£44,845,000), and an annual balance sheet total in excess of €43m (£38,566,700), or
- is an overseas company with a UK registered establishment which has 250 or more UK employees (paying income tax in the UK).

Organisations meeting this criteria must carry out assessments every four years to calculate the energy used by their buildings, industrial processes and transport and use those calculations to identify cost-effective energy saving measures. We are many years on from the initial deadline which was in 2015 (Phase 1). Large organisations which confirmed compliance during that initial phase have had to revisit their approach and take into account lessons learned in this second phase audit. The most recent deadline for notifying compliance to the Environment Agency was 5 December 2019.

Although, the purpose of ESOS is to [identify opportunities to reduce energy use, consumption, emissions and cost](#), ESOS contains no obligation to follow up on identified opportunities. However, failure to do so not only undermines what the regulations hope to achieve, but resigns ESOS to a costly compliance exercise, and negates the potential cost-saving benefits retailers might utilise to make their businesses more efficient.

Corporate criminal tax offences: two years on

It is two years since the corporate criminal offences of failure to prevent facilitation of tax evasion was introduced by the Criminal Finances Act 2017. The offences attribute criminal liability to corporates for the criminal acts of their employees, agents or those that provide services for them or on their behalf. There is a defence if the corporate has in place “reasonable preventative procedures” to prevent facilitation, or where it is unreasonable to expect such procedures.

With businesses potentially facing unlimited financial fines, confiscation orders and serious reputational damage, it is surprising that many businesses are unaware of their obligations or have not implemented appropriate “preventative procedures”.

HMRC has confirmed that it is currently investigating a number of corporates in respect of these offences. A prosecution in respect of these new offences is likely to follow. Companies need to urgently take the necessary steps to ensure they have reasonable preventative procedures in place or they could face investigation by HMRC and criminal prosecution.

Key UK consultations and inquiries

There are numerous ongoing Government consultations and inquiries affecting retailers. We keep an updated list of these on a separate webpage, so you have easy access to up-to-date information all in one place.

You can find the webpage [here](#).



Legislative bills tracker

We maintain on a separate webpage, a list of bills currently in the UK Parliament which have relevance to the retail sector. These bills are not yet in force as law, but they give a flavour of developments to come.

You can find the webpage [here](#).



Contacts



Jeremy Drew
Joint Head of Retail
Commercial
+44 20 3060 6125
jeremy.drew@rpc.co.uk



Karen Hendy
Joint Head of Retail
Corporate
+44 20 3060 6051
karen.hendy@rpc.co.uk



Ciara Cullen
Commercial (Food & Drink)
+44 20 3060 6244
ciara.cullen@rpc.co.uk



Patrick Brodie
Employment
+44 20 3060 6643
patrick.brodie@rpc.co.uk



Adam Craggs
Tax
+44 20 3060 6421
adam.craggs@rpc.co.uk



Oliver Bray
Commercial (Data
Protection & Advertising)
+44 20 3060 6277
oliver.bray@rpc.co.uk



Elizabeth Alibhai
Real Estate
+44 20 3060 6756
elizabeth.alibhai@rpc.co.uk



Simon Edwards
Commercial (Retail)
+44 20 3060 6616
simon.edwards@rpc.co.uk



Tim Moynihan
Insolvency & Restructuring
+44 20 3060 6198
tim.moynihan@rpc.co.uk



Paul Joseph
Commercial (IP & Technology)
+44 20 3060 6590
paul.joseph@rpc.co.uk



Paul Joukador
Commercial (Operations &
Outsourcing)
+44 20 3060 6239
paul.joukador@rpc.co.uk



Jon Bartley
Commercial (Technology &
Outsourcing)
+44 20 3060 6239
jon.bartley@rpc.co.uk

An overview of RPC and TerraLex

Full service firm

RPC is an innovative professional services firm, providing a full business law service to UK and international clients across a wide range of industry sectors. With over 300 lawyers in London, Bristol, Hong Kong and Singapore – and as a founder-member of global network TerraLex – RPC offers a seamless service in more than 100 jurisdictions across the world.

Market leaders

Our market-leading, multidisciplinary teams advise clients on a wide range of legal areas and are consistently ranked highly by both Legal 500 and Chambers & Partners.

Some of our recent achievements

Winner

Best Legal Adviser 2017-2018, Legal Week
Diversity Innovation Award, Legal Week Innovation Awards 2019

Highly Commended

TMT Team of the Year at the British Legal Awards, 2019
Training Innovation at the Legal Week Innovation Awards, 2019

Shortlisted

Corporate Team of the Year for retail related work at
The Lawyer Awards, 2019

What others say about us

“They have been very good at stepping up to meet our demands and proactive at providing legal updates.”

“They were brilliant and helpful at getting us what we wanted.”

“They are practical, very personable and have a good work ethic.”

Retail clients quoted in Chambers and Partners 2020

