

No-deal Brexit imperils Christmas deliveries

The government has published a Brexit analysis that reveals that no-deal customs arrangements could lead to major delays in present deliveries on Christmas Eve.

The analysis reveals that Santa could potentially be delayed at the UK border for several months to complete customs checks and paperwork.

Although the UK has negotiated a bi-lateral customs agreement with the North Pole, Santa's route to UK households generally comes via the European Union (EU), as dawn breaks earlier in the East. Prior to Brexit, EU customs arrangements meant that Santa and his sleigh were free to travel across the English Channel without impediment.

However, under a no-deal Brexit, Santa would be forced to wait at the UK border for his cargo to be inspected. Since he is estimated to deliver approximately 9.44 million presents to



UK children¹ this represents a considerable logistical challenge for UK customs staff, particularly as most will be on holiday at this time.

Santa could be delayed further by passport checks, and there is even a suggestion that his reindeer may need to be quarantined, as the EU 'Passports for Pets' scheme will no longer be in operation. Rudolf, Prancer *et al.* may be held at the border unless Santa can prove that they have been vaccinated against rabies and have been dewormed.

Leading Brexiters have slammed the report as a 'betrayal of the will of the people', claiming that under a no-deal exit from the EU, a 'British North Pole' could be established in Scotland, allowing deliveries of British-made presents to be made in good time for Christmas Day.

1. National Air Traffic Services. Route planning for Santa this Christmas Eve. NATS, 2013.

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Employment status of tooth fairies in doubt

The self-employed status of tooth fairies has been called into doubt following recent rulings in employment tribunals against Uber and Pimlico Plumbers.

The British Tooth Fairy Association (BTFA) has recently contacted its members to warn them that HMRC is contacting individual tooth fairies to examine their contracts.

Tooth fairies are currently considered to be self-employed and as such, are liable for Class 2/4 National Insurance, not Class 1.

However, following renewed interest in the so-called 'gig economy' two cases at the Court of Appeal have now ruled that, despite the fact that an individual's contract defines them as self-employed, they are in fact 'workers', meaning that they are entitled to the national living wage, statutory sick pay and other benefits.

Previously, the fact that tooth fairies were not obliged to work fixed hours, could set their own rates, use their own equipment, and were able to send a substitute tooth fairy if they wished, were all considered to confer self-employed status.

This comes on the back of news that tooth fairy payments dropped in 2017 by

11% (the second year of falling values) with average pay-outs in the UK dropping to £2.96.¹

A BTFA spokesperson commented: 'Falling tooth values reflect the worsening financial situation of tooth fairies in the UK. Our members simply can't afford to pay the going rate any longer.'

The BTFA has previously reported a recruitment crisis amongst tooth fairies, with 58% of dental imps planning on leaving the profession, and a shortage of fairies meaning that some children's teeth are not collected.

1. The Original Tooth Fairy Poll. The Tooth Fairy Index. Available at <http://theoriginaltoothfairypoll.com> (accessed December 2018).



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