

COVID-19

Key dates for government support measures

KEY:

- Job support
- Self-Employment Income Support Scheme (SEISS)
- Eat Out to Help Out Scheme
- General tax/VAT
- Loan schemes
- Property

2020 - 21
tax year

2020-21 tax year - Business rates relief applies for retail, leisure, hospitality and nurseries.

November

1st November - The extended CJRS Scheme launches. The government will pay 80% of furloughed wages up to a cap of £2,500.

1st November - The extension of the SEISS begins and lasts 6 months, with two new taxable grants introduced (the scheme's third and fourth). The third SEISS grant will cover the period from the start of November to the end of January.

December

31st December - The COVID-19 Corporate Financing Facility closes to new applications from counterparties and issuers looking to become eligible.

January

January - From January 2021 self-assessed income taxpayers can set up a payment plan over 12 months to January 2022.

March

31st January - Last day to apply for the Future Fund convertible loan.

22nd March - The COVID-19 Corporate Financing Facility closes.

31st March - Last day to apply for the Coronavirus Business Interruption Loan Scheme (CBILS).

31st March - Last day to apply for the Coronavirus Large Business Interruption Loan Scheme (CLBILS).

31st March - Last day to apply for the Bounce Back Loan Scheme (BBLs).

31st March - End of temporary reduced rate of VAT (5%) for hospitality, holiday accommodation and attractions.

31st March - Protection from eviction legislation ends.

April

April - VAT deferred between March and June 2020 becomes payable, but payments can now be spread up to the end of March 2022.

30th April - End of CJRS Scheme