

COVID-19

Key dates for government support measures

KEY:

- Job support
- Self-Employment Income Support Scheme (SEISS)
- General tax/VAT
- Loan/grant schemes
- Property

March 2021

- 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** - Protection from eviction legislation ends.
- 31st March** - Last day to pay VAT deferred between March and June 2020 in full. Alternatively, payments can be spread up to the end of March 2022 through the VAT deferral new payment scheme.

April

- April** - The Restart Grant scheme opens, providing up to £6,000 per premise for non-essential retail businesses and up to £18,000 per premise for hospitality, accommodation, leisure, personal care and gym businesses.
- 6th April** - The Recovery Loan Scheme opens to all businesses, providing lenders with a guarantee of 80% on eligible loans between £25,000 and £10 million.
- Late April** - The fourth SEISS grant opens. 80% of three months' average trading profits in a single instalment, capped at £7,500 in total. Covers the period February to April 2021.

June

- 21st June** - Deadline to join the VAT deferral new payment scheme for payments due on VAT deferred VAT between March and June 2020.
- 30th June** - 100% business rates relief for eligible retail, hospitality and leisure properties ends.

July

- 1st July** - 66% business rates relief for eligible retail, hospitality and leisure properties from 1 July 2021 to 31 March 2022.
- 1st July** - CJRS scheme: Employers will contribute 10% towards the cost of furloughed employees' wages.
- Late July** - The fifth and final SEISS grant opens to cover the period May to September 2021. This grant will be determined by a turnover test.

August

- 1st August** - CJRS scheme: Employers will contribute 20% towards the cost of furloughed employees' wages in August and September.

September

- 30th September** - End of CJRS Scheme.
- 30th September** - End of temporary reduced rate of VAT (5%) for hospitality, holiday accommodation and attractions.

October

- 1st October** - Temporary reduced rate of VAT (12.5%) for hospitality, holiday accommodation and attractions to manage the transition back to the normal 20% rate.

March 2022

- March 2022** - End of 66% business rates relief for eligible retail, hospitality and leisure properties.
- March 2022** - Temporary reduced rate of VAT (12.5%) for hospitality, holiday accommodation and attractions ends. Standard rate of 20% reintroduced.