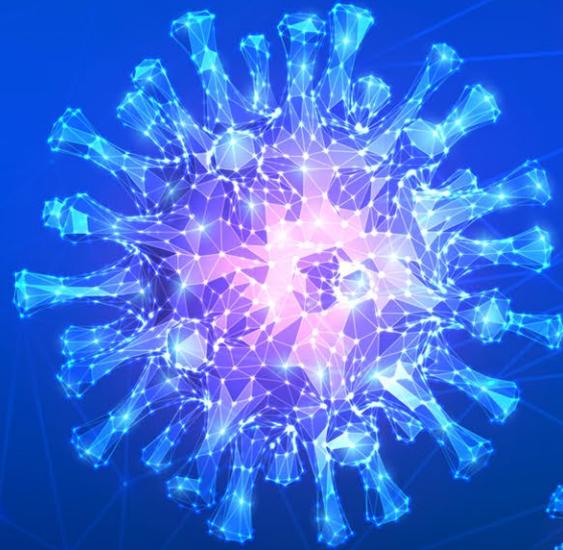


Coronavirus – Government support timeframes



MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021
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EMPLOYMENT SUPPORT SCHEMES

Coronavirus Job Retention Scheme (CJRS) <i>*See details below</i>	Full scheme Furloughed employees cannot work	Part-time working allowed	NICs and pension contributions removed from grant	70 per cent grant	60 per cent grant	Scheme closed
Statutory Sick Pay Rebate	No end date announced					
Self-Employment Income Support Scheme	80% grant	70% grant	Scheme closed			

SUPPORT THROUGH THE TAX SYSTEM

VAT Deferral	Applies to VAT due between 20 th March and 30 th June	Deferrals can last until 31 st March 2021
Deferring Self-Assessment payments on account	Applies to those due by 31 st July	Deferrals can last until 31 st January 2021
Time to Pay	Businesses can request time-to-pay arrangements up until the end of October	The repayment period must be agreed with HMRC
Support of nursery businesses that pay business rates	Applies throughout the 2020-21 tax year	
Business rates holiday for retail, hospitality & leisure	Applies throughout the 2020-21 tax year	

GOVERNMENT-BACKED GRANTS AND LOANS

Small business grant funding	Varies by local authority	
Coronavirus Business Interruption Loan Scheme (CBILS)	Applications open via a panel of lenders approved by the British Business Bank	Repayments are interest free for the first 12 months and loans must be repaid within five years
Coronavirus Large Business Interruption Loan Scheme (CLBILS)	Applications open via a panel of lenders approved by the British Business Bank	Must be repaid within five years
Coronavirus Bounce Back Loan	Applications open via a panel of lenders approved by the British Business Bank	Must be repaid within six years and interest-free for the first 12 months

Coronavirus Job Retention Scheme

MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020
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Scheme applies from 1 st March 2020	Furloughed employees receive 80 per cent of usual wages, up to a cap of £2,500 a month, although employers can top-up to 100 per cent							Scheme closes 31 st October 2020
	Employers can claim a grant of 80 per cent of furloughed employees' usual wages, up to a cap of £2,500 a month per employee					Employers claim a 70 per cent grant and contribute 10 per cent	Employers claim a 60 per cent grant and contribute 20 per cent	
	Employers can claim Employer NICs and minimum automatic enrolment pension contributions				Employers must cover cost of NICs and pension contributions			
	Furloughed employees must agree to carry out no work for their employer or connected organisation			Furloughed employees can be brought back part time, while furlough payments can be claimed for time not worked				
	Scheme open to newly furloughed employees			Scheme only open to employees furloughed for at least three weeks prior to 1 July 2020				
	Full scheme			Full scheme with part-time working and closed to employees not previously furloughed	Grants no longer cover NIC and pension contributions	Grants fall to 70 per cent	Grants fall to 60 per cent	

Correct as of 18th June 2020