

COVID-19

Key dates for government support measures

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

2020 - 21
tax year

August

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

1st August - Employer CJRS furlough claim amount is at 80%. From this date, the associated employer NIC and pension costs cannot be claimed.

3rd August - Eat Out to Help Out Scheme opens.

7th August - Start of reimbursement of Eat Out to Help Out Scheme claims, which will be paid within 5 working days of the claim.

17th August - Online service opens for the second and final SEISS grant.

31st August - Deadline for submitting July furlough claim.

31st August - Eat Out to Help Out Scheme closes.

September

1st September - Employer CJRS furlough claim amount reduces to 70% of furlough pay, up to a cap of £2,187.50, effectively the employer pays 10% of the furlough grant.

30th September - Deadline for submitting August furlough claim.

30th September - Deadline for submitting Eat Out to Help Out Scheme claims.

***30th September** - Last day to apply for the Future Fund convertible loan.

***30th September** - Last day to apply for the Coronavirus Business Interruption Loan Scheme (CBILS).

***30th September** - Last day to apply for the Coronavirus Large Business Interruption Loan Scheme (CLBILS).

***30th September** - Last day to apply for the Bounce Back loan scheme.

30th September - Protection from eviction legislation ends.

30th September - The temporary suspension to wrongful trading rules for insolvent companies ends.

October

1st October - Employer CJRS furlough claim amount reduces to 60% of furlough pay up to a cap of £1,875.

19th October - Deadline for claims for the second SEISS grant.

31st October - Closing date for the CJRS. Deadline for submitting September furlough claim.

31st October - Deadline for Time to Pay arrangements, the repayment period must be agreed with HMRC.

November

4th November - Last day to arrange the transfer of loans up to £50,000 from the CBILS, CLBILS or COVID-19 Corporate Financing Facility into the Bounce Back Loan Scheme.

30th November - Last date for making furlough claims. Deadline for submitting October furlough claim.

January

12th January 2021 - End of temporary reduced rate of VAT (5%) for hospitality, holiday accommodation and attractions.

31st January 2021 - Deadline for Self-Assessment payments on account deferred from 31 July 2020.

February

February 2021 - CJRS bonus - a one-off payment of £1,000 to UK employers for every furloughed employee who remains continuously employed from 1 November 2020 through to the end of January 2021, providing they earn an average of £520 per month over that period.

March

31st March 2021 - Deadline for VAT payments deferred between March and June 2020.

*Dates may be extended by the government