

# 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** - 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 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.

**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 submitting furlough claims.

#### 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.