

MEASURE	WHO IS ELIGIBLE	HOW TO ACCESS
Coronavirus Job Retention Scheme	Any employer will be able to contact HMRC for a grant to cover the wages of furloughed workers and the Government will pay up to 80 per cent. of the relevant employee's wages (capped at £2,500 a month).	<p>HMRC is in the process of setting up the scheme which will be accessed via a new online portal. Businesses must first designate affected employees as "furloughed" and so, those considering accessing the scheme, should start looking at the relevant employment contracts as this may be subject to negotiation and existing employment law needs to be considered.</p> <p>The Government has said they expect the first payments to be made "within weeks". Payments will be backdated to 1 March 2020 and the scheme will be open for 3 months initially.</p>
Deferral of VAT payments	No VAT registered business will need to make a payment of VAT from 20 March 2020 until 30 June 2020.	The VAT payment normally due with the relevant businesses' VAT return will not need to be made during this period. Businesses will have until the end of the tax year to make the payment.
HMRC Time To Pay Scheme giving more time to pay outstanding tax liabilities	All businesses and self-employed people in financial distress, and with outstanding tax liabilities, may be eligible to receive support.	HMRC can be contacted now to discuss any such Time to Pay arrangements. These arrangements are made on a case-by-case basis and are tailored to individual circumstances and liabilities.
Statutory Sick Pay relief allowing businesses to reclaim statutory sick pay for up to 2 weeks per employee off due to COVID-19	Businesses with less than 250 employees.	A rebate scheme is being developed. Details will follow once the necessary legislation has been passed. Businesses should ensure to maintain records of staff absences and payments in the meantime.
12-month business rates holiday for all retail, hospitality and leisure businesses in England	<p>Our briefing further explores the business rates holiday including details of the recently published guidance from the Government as to which businesses are eligible for the relief.</p> <p>In addition, the Government has announced that certain nursery businesses will also be eligible for a 12 month business rates holiday.</p>	Local authorities are tasked with applying the measures and are making arrangements to send out revised bills directly to businesses.
Grant funding of £25,000 for retail, hospitality and leisure businesses	Retail, hospitality and leisure businesses operating from smaller premises, with a rateable value between £15,000 and £51,000.	The grants will be administered through the relevant local authority. Any enquiries on eligibility for, or provision of, the reliefs and grants should be directed to the relevant local authority.
Grant funding of £10,000 for small businesses	Businesses currently eligible for small business rate relief or rural rate relief	Funding for the scheme will be provided to local authorities by government in early April. Guidance for local authorities on the scheme will be provided shortly.