**Key dates during Covid-19**

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| **DETAILS AND USEFUL LINKS**  | **START DATE** **(2020 unless otherwise stated)** | **END DATE (2020 unless otherwise indicated)**  |
| **Temporary suspension of wrongful trading provisions** of the Insolvency Act – s12 Corporate Insolvency and Governance Act 2020 (in force from 26 June 2020)[https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020factsheets/suspension-of-wrongful-trading-liability](https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020-factsheets/suspension-of-wrongful-trading-liability) <https://quickreads.kemplittle.com/post/102g3pj/no-more-wrongful-trading-for-a-time> | 1 March  | 30 September  |
| Permanent broadening of **restriction on suppliers exercising a contractual right to terminate (or other rights) triggered by customer insolvency** – s14 & 15 Corporate Insolvency and Governance Act 2020 (in force from 26 June 2020) Temporary exemption for small suppliers - s15 Corporate Insolvency and Governance Act 2020  <https://www.kemplittle.com/blog/suppliers-ability-terminate-contracts-remedies-customer-insolvency/>[https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020](https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020-factsheets/prohibition-of-termination-clauses)-[factsheets/prohibition-of-termination-clauses](https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020-factsheets/prohibition-of-termination-clauses)<https://www.legislation.gov.uk/uksi/2020/1031/regulation/2/made>  | 26 June26 June | Permanent change   30 March 2021 |
| Temporary relaxation of requirements for company general meetings – Sch 14 Corporate Insolvency and Governance Act 2020: these include:* relaxing any requirement that a meeting is held in a particular place
* allowing meetings to be held, and votes cast, electronically
* no requirement for a minimum number of participants being together in the same place
* members have no right to attend in person, to participate other than by voting, or to vote by particular means

If a company is required to hold an AGM during the period 26 March to 30 September 2020, the deadline for the AGM is extended to 30 September 2020 (but has not been further extended to 30 December 2020).https://www.legislation.gov.uk/ukpga/2020/12/schedule/14/enactedhttps://www.legislation.gov.uk/uksi/2020/1031/regulation/2/made | 26 March  | 30 December |
| Temporary **prohibition on creditors filing statutory demands and winding-up petitions for COVID-19 related debts** – Sch 10 Corporate Insolvency and Governance Act 2020 (in force from 26 June 2020)  [https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020](https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020-factsheets/statutory-demands-and-winding-up-notices)-[factsheets/statutory-demands-and-winding-up-notices](https://www.gov.uk/government/publications/corporate-insolvency-and-governance-bill-2020-factsheets/statutory-demands-and-winding-up-notices) <https://www.legislation.gov.uk/uksi/2020/1031/regulation/2/made> | 1 March  | 31 December |
| Applications for **3 month extension to file company accounts** will be granted automatically if applicant cites Covid-19 or health matters & applies before the filing deadline  [https://www.gov.uk/government/news/companies-to-receive-3-month-extension-period-to-file-accounts-duringcovid-19](https://www.gov.uk/government/news/companies-to-receive-3-month-extension-period-to-file-accounts-during-covid-19)  <https://www.gov.uk/guidance/apply-for-more-time-to-file-your-companys-accounts> <https://www.gov.uk/guidance/coronavirus-guidance-for-companies-house-customers-employees-and-suppliers> | 25 March  | 27 June - superseded by temporary change in Companies Act 2006 requirements: see below |
| Period for filing company accounts extended:* for private companies – from 9 to 12 months;
* for public companies – from 6 to 9 months

for accounts originally due between 27 June 2020 and 5 April 2021 (inclusive) (disregarding any previous extension granted by Companies House)<https://www.gov.uk/government/publications/the-companies-etc-filing-requirements-temporary-modifications-regulations-2020/temporary-changes-to-companies-house-filing-requirements><https://www.legislation.gov.uk/uksi/2020/645/regulation/11/made> | 27 June | 5 April 2021 |
| Extension from 14 to 42 days for period for filing:* annual confirmation statement,
* change to details of directors or company secretary
* change to details of people with significant control
* change of registered office

if deadline originally fell between 27 June 2020 and 5 April 2021 (inclusive)(Companies etc (Filing Requirements) (Temporary Modifications) Regulations 2020, and s39 Corporate Governance and Insolvency Act 2020)<https://www.legislation.gov.uk/uksi/2020/645/contents/made><https://www.legislation.gov.uk/ukpga/2020/12/section/39/enacted><https://www.gov.uk/government/publications/the-companies-etc-filing-requirements-temporary-modifications-regulations-2020/temporary-changes-to-companies-house-filing-requirements#confirmation-statement> | 27 June 2020 | 5 April 2021 |
| Period for registering a charge extended from 21 to 31 days, if deadline originally fell between 27 June 2020 and 5 April 2021 (inclusive)<https://www.legislation.gov.uk/uksi/2020/645/regulation/18/made><https://www.gov.uk/government/publications/the-companies-etc-filing-requirements-temporary-modifications-regulations-2020/temporary-changes-to-companies-house-filing-requirements#confirmation-statement> | 27 June | 5 April 2021 |
| Public limited companies (PLCs) with a filing deadline between 26 March 2020 and 29 September 2020 will have their filing deadline extended to the earlier of 30 September 2020 and 12 months from the end of their accounting reference period (S38(3) Corporate Insolvency and Governance Act 2020)<https://www.gov.uk/government/publications/corporate-insolvency-and-governance-act-2020/changes-for-public-companies> | 26 March | 29 September |
| Temporary **suspension of striking off procedure for failure to file annual accounts** or confirmation statement (Companies House will continue to write to defaulting companies but will not publish notice in the Gazette initiating the striking off process) unless (from 1 June) the company is no longer operating.<https://www.gov.uk/government/news/companies-house-support-for-businesses-hit-by-covid-19> <https://www.gov.uk/guidance/coronavirus-guidance-for-companies-house-customers-employees-and-suppliers>https://www.gov.uk/government/news/companies-house-to-resume-the-compulsory-strike-off-process<https://quickreads.kemplittle.com/post/102g51s/company-strike-off-process-struck-down-by-virus>  | 16 April  | 10 October  |
| Applications for voluntary striking off suspended after publication in the London Gazette (to protect creditors who wish to object). <https://www.gov.uk/government/news/companies-house-to-restart-the-voluntary-strike-off-process> | 16 April | 10 July |
| London, Belfast and Edinburgh offices of **Companies House closed** **Companies House suspends same-day service**   <https://www.gov.uk/guidance/coronavirus-guidance-for-companies-house-customers-employees-and-suppliers> <https://quickreads.kemplittle.com/post/102g1zl/companies-house-announces-temporary-closure-of-its-london-office>  | From 17 March  | Until further notice  |
| **Coronavirus Job Retention Scheme (CJRS)** opens Latest date an employee can start furlough to qualify for further grants from 1 July until 31 OctoberFurloughed employees can return to work part-time Latest date for claims for furlough periods to 30 JuneEmployers can no longer claim for employees’ NICs and pension contributions  Government contribution to wages under the CJRS drops from 80% to 70% with employers being required to top up the remaining 10% (up to a total overall contribution of £2,500 per month between government and employer)Date after which employees must have been made redundant in anticipation of the end of the CJRS in order to be re-employed and benefit from the extended CJRSGovernment contribution to wages under the CJRS drops from 70% to 60% with employers being required to top up the remaining 20% (up to a total overall contribution of £2,500 per month between government and employer)Date on which employees must be on payroll to benefit from extended CJRSGovernment contribution to wages for unworked hours returns to 80% (up to maximum of £2,500 per month); employers must pay employees for 100% of any time worked (and account for NICS and pension contributions)Latest date for submitting or changing claims for periods ending on or before 31 October January 2021 review of government/employer contributions brought forward to December 2020 when scheme extended (on basis of 80% government contributions) from 31 March to 30 April 2021Collective consultation for 45+ proposed redundancies aiming to conclude before the end of the extended CJRS must begin by this dateCollective consultation for 99+ proposed redundancies aiming to conclude before the end of the extended CJRS must begin by this dateLatest Updateshttps://www.gov.uk/government/news/chancellor-extends-furlough-and-loan-schemes <https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/935146/201112_CJRS_DIRECTION_No_5___CJRS_extension_1_Nov_-_31_Jan__SIGNED.pdf><https://www.gov.uk/guidance/claim>[-for-wage-costs-hrough-the-coronavirus-job-retention-scheme](https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme)   <https://www.gov.uk/government/publications/extension-to-the-coronavirus-job-retention-scheme/extension-of-the-coronavirus-job-retention-scheme><https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme?utm_source=6523fc74-0b83-4f25-b14a-280abf8ef134&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily> Previous Updates<https://www.gov.uk/guidance/help-and-support-if-your-business-is-affected-by-coronavirus-covid-19?utm_source=640f4166-d70a-4f52-8e20-dd52025ab3d5&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily#extension-to-the-coronavirus-job-retention-scheme-and-flexible-furloughing>[https://www.gov.uk/government/news/chancello](https://www.gov.uk/government/news/chancellor-extends-furlough-scheme-until-october) [r-extends-furlough-scheme-until-october](https://www.gov.uk/government/news/chancellor-extends-furlough-scheme-until-october) <https://www.gov.uk/government/news/furlough-scheme-extended-and-further-economic-support-announced>[https://www.gov.uk/government/publications/changes-to-the-coronavirus-job-retention-scheme/changes-to-thecoronavirus-job-retention-scheme](https://www.gov.uk/government/publications/changes-to-the-coronavirus-job-retention-scheme/changes-to-the-coronavirus-job-retention-scheme)  Latest Updateshttps://insights.kemplittle.com/post/102gm4v/furlough-scheme-extended-until-april-2021<https://insights.kemplittle.com/post/102gkfg/furlough-scheme-updates-published> <https://www.kemplittle.com/blog/covid-19-and-the-workforce-updated-useful-links/><https://insights.kemplittle.com/post/102gjlp/chancellor-rishi-sunak-extends-furlough-scheme-to-march><https://insights.kemplittle.com/post/102gf3t/redundancy-consultation-for-furloughed-workers><https://insights.kemplittle.com/post/102gcot/new-law-to-ensure-furloughed-employees-receive-full-statutory-redundancy-and-stat> <https://quickreads.kemplittle.com/post/102g97o/parents-returning-to-work-after-statutory-maternity-or-other-statutory-family-lea><https://www.kemplittle.com/blog/methods-to-unfurlough/><https://www.kemplittle.com/blog/government-publishes-guidance-on-changes-to-furlough-scheme-allowing-part-time-working/>https://insights.kemplittle.com/post/102gaqx/treasury-issues-direction-on-flexible-furlough-scheme Previous Updates<https://insights.kemplittle.com/post/102gjcm/furlough-scheme-extension-announced-by-hmg><https://www.kemplittle.com/blog/pitfalls>[-of-the-furlough-scheme/](https://www.kemplittle.com/blog/pitfalls-of-the-furlough-scheme/) <https://quickreads.kemplittle.com/post/102g91m/furlough-update-5-june-2020> <https://quickreads.kemplittle.com/post/102g9us/hmrc-moves-to-combat-furlough-fraud><https://insights.kemplittle.com/post/102gbar/hm-treasury-clarifies-the-position-on-notice-pay-and-furlough> https://insights.kemplittle.com/post/102ge9u/furlough-employers-contribute-to-wages-under-the-scheme-as-of-today | 1 March 10 June 1 July  31 July1 August 1 September 23 September 1 October 30 October1 November30 November15 February 20212 March 2021 | Extended to 30 April 2021 – expected to be superseded by Coronavirus Job Support Scheme: see below30 September 31 October 30 April 2021 |
| **Employees and workers who are required to self-isolate** by NHS Test and Trace or a positive coronavirus test must notify their employer who must not require or allow them to go anywhere except the place where they are self-isolating during the isolation period. Similar obligations apply to agency workers and their principals. Fixed penalties start at £1,000 and increase to £10,000 for fourth and subsequent breaches. S 7-9 and 12 Health Protection (Coronavirus, Restrictions) (Self-Isolation) (England) Regulations 2020.<https://www.gov.uk/government/news/new-legal-duty-to-self-isolate-comes-into-force-today>  <https://insights.kemplittle.com/post/102gh6j/new-legal-quarantine-obligations-imposed-on-employers-and-employees> | 28 September | 28 September 2021 (subject to review 28 March 2021) |
| *POSTPONED UNTIL THE END OF THE CJRS (FURLOUGH) SCHEME****Employers facing decreased demand (JSS Open)****The JSS, through JSS Open, will give employers who can operate safely but continue to face reduced demand the option of keeping their employees in employment on shorter hours rather than making them redundant.* * *Qualifying employees must work at least 20% of their normal hours and be paid their normal contracted (pre-furlough) wage for hours worked.*
* *For unworked hours, employees will be paid up to two thirds of their normal contracted wage – 5% (up to £125 per month) by their UK employer and up to 61.67% (up to £1541.75 per month) by the JSS.*
* *An employee working 20% normal hours can therefore receive at least 73% of their normal salary (20% for hours worked plus 66.67% for unworked hours) where they earn £3125 or less (gross) per month.*

***Employers who are legally required to close their premises (JSS Closed)****The JSS, through JSS Closed, is available for any period in which employers are required to close their premises as a direct result of the coronavirus restrictions set by any of the governments of the UK* * *Qualifying employees who have been instructed to cease work in closed premises will receive two thirds of their normal pay, paid by their UK employer and fully funded by the government, up to a maximum of £2083.33 per month.*
* *“Closed” premises includes those restricted to delivery/collection-only services and those restricted to the provision of food or drink outdoors.*

*Eligibility criteria and further details - JSS Open and JSS Closed:** *Employees must have been employed on 23 September 2020.*
* *Employers cannot claim for employees who have been made redundant or who are serving a contractual or statutory notice period during the claim period.*
* *Large businesses (250+ employees) will have to meet a financial assessment test (turnover less than pre-Covid-19), and are expected not to pay dividends or make other capital distributions while using the JSS.*
* *The new arrangements must be agreed and notified to the employee in writing.*
* *Employers must keep records of how many hours employees work and the number of usual hours they are not working.*
* *Class 1 Employer NICs and pension contributions remain payable by the employer.*
* *Employers may top up employee wages above the level of minimum contributions at their own expense if they wish.*
* *Employers cannot claim both JSS Open and JSS Closed in respect of a single employee for the same day.*

[*https://www.gov.uk/government/publications/the-job-support-scheme/the-job-support-scheme*](https://www.gov.uk/government/publications/the-job-support-scheme/the-job-support-scheme)[*https://insights.kemplittle.com/post/102gfk7/job-support-scheme-to-replace-coronavirus-job-retention-scheme*](https://insights.kemplittle.com/post/102gfk7/job-support-scheme-to-replace-coronavirus-job-retention-scheme)[*https://insights.kemplittle.com/post/102gi19/government-extends-job-support-scheme-to-help-businesses-forced-to-shut-in-lockdo*](https://insights.kemplittle.com/post/102gi19/government-extends-job-support-scheme-to-help-businesses-forced-to-shut-in-lockdo)[*https://insights.kemplittle.com/post/102gioh/government-announces-further-extension-to-job-support-scheme*](https://insights.kemplittle.com/post/102gioh/government-announces-further-extension-to-job-support-scheme) | *Postponed until CJRS ends* |  |
| *WITHDRAWN – SUPERSEDED BY CJRS EXTENSION – UNCLEAR WHETHER IT WILL BE REINSTATED**UK employers will be entitled to a one-off* ***Job Retention Bonus*** *of £1,000 for each furloughed employee still employed on 31 January 2021. Payments will be made from February 2021. Employers do not have to pay the bonus to the employee. Employers can claim for employees:** *paid using the CJRS;*
* *kept continuously employed from the end of the claim period of the last CJRS claim for them until 31 January 2021;*
* *not serving a contractual or statutory notice period on 31 January 2021; and*
* *paid enough in each relevant tax month (6 November to 5 December 2020, 6 December 2020 to 5 January 2021 and 6 January to 5 February 2021) and enough to meet the Job Retention Bonus minimum income threshold (£1,560 gross per month).*

*Further guidance on how to claim will be published by the end of January 2021.* [*https://www.gov.uk/guidance/check-if-you-can-claim-the-job-retention-bonus-from-15-february-2021*](https://www.gov.uk/guidance/check-if-you-can-claim-the-job-retention-bonus-from-15-february-2021)[*https://quickreads.kemplittle.com/post/102gb40/mini-budget-2020-points-to-note-for-employers*](https://quickreads.kemplittle.com/post/102gb40/mini-budget-2020-points-to-note-for-employers)[*https://www.gov.uk/government/news/rishis-plan-for-jobs-will-help-britain-bounce-back*](https://www.gov.uk/government/news/rishis-plan-for-jobs-will-help-britain-bounce-back)[*https://www.gov.uk/government/publications/a-plan-for-jobs-documents/a-plan-for-jobs-2020*](https://www.gov.uk/government/publications/a-plan-for-jobs-documents/a-plan-for-jobs-2020)[*https://www.gov.uk/guidance/check-if-you-can-claim-the-job-retention-bonus-from-15-february-2021?utm\_source=67e1dcef-f09f-4996-a6f7-a630e1cc0748&utm\_medium=email&utm\_campaign=govuk-notifications&utm\_content=immediate*](https://www.gov.uk/guidance/check-if-you-can-claim-the-job-retention-bonus-from-15-february-2021?utm_source=67e1dcef-f09f-4996-a6f7-a630e1cc0748&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate) | *Superseded by CJRS extension* |  |
| Employees required to self-isolate entitled to **Statutory Sick Pay (SSP) –** and employers with fewer than 250 employees can claim back 2 weeks’ SSP -from day 1 (rather than day 4) where employees are self-isolating because: * they have tested positive or are living with someone who has tested positive;
* they have symptoms or live with someone with symptoms;
* they were required to “shield” (the requirement to shield ended on 31 July); or
* they have been told to self-isolate by a doctor/NHS 111 or the “test & trace” service

<https://www.gov.uk/government/news/sick-pay-from-day-one-for-those-affected-by-coronavirus>  [https://www.gov.uk/employer](https://www.gov.uk/employers-sick-pay)  [s-sick-pay](https://www.gov.uk/employers-sick-pay) <https://www.gov.uk/guidance/help-and-support-if-your-business-is-affected-by-coronavirus-covid-19?utm_source=640f4166-d70a-4f52-8e20-dd52025ab3d5&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily#statutory-sick-pay-ssp-rebate-scheme> |  13 March 2021  | Not fixed  |
| In person **employment tribunal and employment appeal tribunal hearings** converted to case management hearings by telephone/other electronic means, usually on the first day allocated for the hearing, if listed to start on or before 26 June. The Tribunals are now open and holdings a mixture of in-person hearings and wholly and partly remote hearings using telephone and/or audio visual platforms.<https://www.judiciary.uk/wp-content/uploads/2020/03/2020_03_24_ET-Covid-19-Direction-Amendment.pdf> <https://www.judiciary.uk/wp-content/uploads/2020/06/FAQ-edition-date-1-June-2020.pdf>  [https://www.judiciary.uk/w](https://www.judiciary.uk/wp-content/uploads/2020/06/12-June-SPT-EAT-Practice-Direction.pdf)  [p-content/uploads/2020/06/12-June-SPT-EAT-Practice-Direction.pdf](https://www.judiciary.uk/wp-content/uploads/2020/06/12-June-SPT-EAT-Practice-Direction.pdf) <https://www.kemplittle.com/blog/presidential-guidance-employment-tribunal-eat-hearing/> | 23 March  | 26 June  |
| **Gender pay gap reporting deadline for 2019/20 suspended** for one year  <https://quickreads.kemplittle.com/post/102g2s6/government-suspends-gender-pay-gap-reporting> [https://www.gov.uk/government/news/employers-do-not-have-to-report-gender-paygaps#:~:text=Due%20to%20the%20Coronavirus%20outbreak,year%20(2019%2F20).](https://www.gov.uk/government/news/employers-do-not-have-to-report-gender-pay-gaps#:~:text=Due%20to%20the%20Coronavirus%20outbreak,year%20(2019%2F20).)    | 24 March  | 30 March 2021 (public sector) 4 April 2021 (private companies)  |

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| **Employees can carry up to 4 weeks of annual leave into the next two leave years** where it is not reasonably practical for leave to be taken due to the impact of the Covid-19 pandemic: Working Time (Coronavirus) (Amendment) Regulations 2020  [https://www.gov.uk/government/news/rules-on-carrying-over-annual-leave-to-be-relaxed-to-support-keyindustries-during-covid-19](https://www.gov.uk/government/news/rules-on-carrying-over-annual-leave-to-be-relaxed-to-support-key-industries-during-covid-19)  <http://www.legislation.gov.uk/uksi/2020/365/made> <https://www.kemplittle.com/blog/7450/> | 26 March  | Not fixed  |
| **Non-UK nationals in the UK whose leave to remain expires** between 24 January 2020 and 31 July 2020 can request an automatic extension of their visas to 31 July if they are unable to leave the UK because of travel restrictions or self-isolation related to Covid-19. In addition to this, a grace period was introduced for those with leave which expired between 24 January and 31 August 2020, to allow individuals to take all reasonable steps to leave the UK where it was possible to do so or apply to regularise their stay.Finally, those with leave expiring between 1 September and 31 October 2020, can request additional time to stay or ‘exceptional assurance’ by contacting the coronavirus immigration team (CIT) note however that this is not leave to remain.<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents><https://www.kemplittle.com/blog/covid-19-an-immigration-update-2/> | 24 March  | 31 July 31 August 31 October  |
| **Tier 1 Entrepreneur migrants** whose businesses have been disrupted are given relief from the requirement to employ at least two people for 12 consecutive months. Instead, this 12 month period can be made up of multiple jobs across different months. Time when employees are furloughed does not count for these purposes. UK stay may be temporarily extended to allow time to meet the 12 month requirement<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents> | 24 March | Not fixed |
| **Applicants for Tiers 2, 4, and 5 visas** can start work or studies (as appropriate) before visa approval, subject to sponsor licence restrictions<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents> | 24 March | Not fixed |
| **Tiers 2 and 4 sponsors of workers and students** respectively will not be subject to enforcement action for continuing to sponsor workers or students despite absences due to Covid-19 (illness, self-isolation or travel restrictions). Sponsors are not required to report absences due to Covid-19Tier 2 sponsors who cannot pay the salaries of sponsored employees because they have temporarily reduced or ceased trading may temporarily reduce the pay of workers to the lower of 80% of salary and £2,500 per monthWhere the Home Office requires documentary evidence relating to a sponsor, or their sponsored workers or students, these may be submitted as scanned copies<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-tier-2-4-and-5-sponsors> | 27 March | Not fixedTo be reviewed 30 June (scanned evidence) |
| Some **migrant workers working for the NHS** (in certain roles) with leave due to expire before 1 October 2020 will receive automatic 1 year extensions to their current visas following their expiry<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents> | 31 March | 1 October |
| Individuals who were granted an **initial 30-day vignette** to enter the UK to work, study, or join family in the UK which has subsequently expired during the Covid-19 period can request a replacement visa (valid for 90 days) free of charge by contacting the [Coronavirus Immigration Help Centre](https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents#helpline)<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents> | 24 March | 31 December |
| **Migrants who are applying to enter the UK or remain on the basis of family or private life** but have been unable to travel back to the UK due to Covid-19 travel restrictions will receive temporary concessions overlooking the time spent outside the UK<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents> | 24 March  | 31 July |
| **Migrants due to marry in the UK** with 6 months’ leave remaining on their visas as a fiancé, fiancée, or proposed civil partner and the wedding was delayed due to coronavirus may request additional time (“exceptional assurance”) to stay (by completing an online form with evidence of when the wedding will take place) or may apply to extend their visas for a further six months to allow the ceremony to take place.<https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents> | 24 March  | Not fixed |
| **Right-to-work checks** temporarily amended to allow employers to verify ID documentation of new employees using a combination of video calling and submission of scanned copies. Retrospective checks will be required within 8 weeks of the end of Covid-19 measures for all staff who were checked in this manner<https://www.gov.uk/guidance/coronavirus-covid-19-right-to-work-checks>Corresponding amendments to landlords’ right-to-rent check process<https://www.gov.uk/guidance/coronavirus-covid-19-landlord-right-to-rent-checks> | 30 March | End of Covid-19 period |
| Businesses can **delay the publication of their modern slavery statement** by up to 6 months (if this is due to coronavirus-related pressures) without being penalised <https://quickreads.kemplittle.com/post/102g75z/modern-slavery-risks-and-reporting-during-the-pandemic>[https://www.gov.uk/government/publications/coronavirus-covid-19-reporting-modern-slavery-forbusinesses/modern-slavery-reporting-during-the-coronavirus-covid-19-pandemic](https://www.gov.uk/government/publications/coronavirus-covid-19-reporting-modern-slavery-for-businesses/modern-slavery-reporting-during-the-coronavirus-covid-19-pandemic)     | 20 April  | Not fixed  |
| **Coronavirus Business Interruption Loan (CBIL) Scheme** for businesses with annual turnover up to £45 million - loans of up to £5 m available for up to 6 years (loans & asset finance) or 3 years (overdrafts & invoice finance facilities).A loan up to £50,000 under CBIL can be transferred into the Bounce Back Loan scheme until 4 November 2020.Applications must be made by 31 January 2021 (extended from 30 September to 30 November (on 29 October), to 31 January 2021 (on 30 November) and to 31 March 2021 (on 17 December)). <https://www.gov.uk/government/news/chancellor-extends-furlough-and-loan-schemes><https://www.gov.uk/guidance/apply-for-the-coronavirus-business-interruption-loan-scheme> [https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-scheme-cbils-2/foraccredited-lenders/](https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-scheme-cbils-2/for-accredited-lenders/) [https://www.gov.uk/government/news/chancellor-strengthens-support-on-offer-for-business-as-firstgovernment-backed-loans-reach-firms-in-need](https://www.gov.uk/government/news/chancellor-strengthens-support-on-offer-for-business-as-first-government-backed-loans-reach-firms-in-need) <https://quickreads.kemplittle.com/post/102g2ly/coronavirus-business-interruption-loan-scheme-cbils>  | 23 March  | 31 March 2021 |

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| **Coronavirus Large Business Interruption Loan (CLBIL) Scheme** for businesses (including further education institutions from 4 May) with annual turnover over £45m: * term loans and revolving credit facilities up to 25% annual turnover or £200m (increased from £50m on 26 May); and
* invoice finance and asset finance facilities up to 25% or £50m for up to 3 years

 Personal guarantees for up to 20% may be required for facilities of £250,000 or more. Companies receiving more than £50m must agree restrictions on paying dividends, senior management pay and share buy-back Businesses must apply by 31 March 2021 (extended from 20 October to 30 November (on 29 October), to 31 January 2021 (on 2 November) and to 31 March 2021 (on 17 December)) https://www.gov.uk/government/news/chancellor-extends-furlough-and-loan-schemes <https://www.gov.uk/guidance/apply-for-the-coronavirus-large-business-interruption-loan-scheme>  [https://www.britis](https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/clbils/)  [h-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/clbils/](https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/clbils/)  | 21 April (4 May for further education institutions)  | 31 March 2021 |
| **Covid Corporate Financing Facility (CCFF)** – businesses with investment grade rating or equivalent on 1 March 2020 (and not PRA/FCA regulated) can obtain funding from the Bank of England (by issuing commercial paper) for up to 12 months  Companies must accept restrictions on dividends, other capital distributions and senior pay if the commercial paper they issue matures after 19 May 2021  Names of borrowers and the amount borrowed to be published by the Bank of England each week  A loan up to £50,000 under CCFF can be transferred into the Bounce Back Loan scheme until 4 November 2020.<https://www.bankofengland.co.uk/news/2020/march/the-covid-corporate-financing-facility>  [https://www.bankofengland.co.uk/news/2020/may/updat e-to-the-covid-corporate-financing-facility](https://www.bankofengland.co.uk/news/2020/may/update-to-the-covid-corporate-financing-facility)  | 23 March   19 May 4 June4 November | Scheme will close to new drawings in March 2021  |
| **Future Fund available for high-growth companies** – convertible loans of £125,000 - £5 million from government if matched by private investors, available to unlisted UK companies who have raised at least £250,000 in equity investment in the last 5 years if half or more of the employees are UK-based or half or more of the revenues are from UK sales; minimum 8% interest rate Deadline for applications (extended from 30 September on 2 November): <https://www.gov.uk/government/news/billion-pound-support-package-for-innovative-firms-hit-by-coronavirus> <https://www.gov.uk/guidance/future-fund> [https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/futurefund/faqs-for-companies/](https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/future-fund/faqs-for-companies/)  [https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/futurefund/faq s-for-investors/](https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/future-fund/faqs-for-investors/) <https://quickreads.kemplittle.com/post/102g54l/government-pledges-1-25bn-coronavirus-relief-package-for-uk-start-ups>  | 20 May 31 January 2021 | 31 January 2021  |
| **£750 million grants and loans for SMEs focussing on research & development:** grants of £25,000 - £250,000 and loans of £250,000 - £1.6 million available via Innovate UK for projects at risk of being abandoned for lack of funds [**https://www.gov.uk/government/news/billion-pound-support-package-for-innovative-firms-hit-bycoronavirus**](https://www.gov.uk/government/news/billion-pound-support-package-for-innovative-firms-hit-by-coronavirus) <https://www.gov.uk/government/publications/access-coronovirus-business-innovation-support-package> | 15 May  | Grants: 29 May 2020 *EXPIRED*  Loans: 31 December 2020 (or earlier allocation of the £210 million available funds)  |
| **Bounce Back Loan Scheme (BBLS)** for small and medium-sized businesses – loans of £2,000 - 25% of turnover (up to maximum £50,000), for up to 6 years; government guarantees 100% of loan; no interest or fees for first 12 months; 2.5% interest from year 2 onwards  Loans up to £50,000 under the CBIL or CLBIL scheme or the CCFF can be converted to BBLS loansBusinesses must apply by 31 March 2021 (extended from 30 November to 31 January 2021 (on 2 November) and to 31 March 2021 (on 17 December))https://www.gov.uk/government/news/chancellor-extends-furlough-and-loan-schemes<https://www.gov.uk/government/news/small>[-businesses-boosted-by-bounce-back-loans](https://www.gov.uk/government/news/small-businesses-boosted-by-bounce-back-loans) <https://www.gov.uk/guidance/apply>[-for-a-coronavirus-bounce-back-loan](https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan) <https://www.british>[-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/bounceback-loans/](https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-schemes/bounce-back-loans/)  | 4 May  | 31 March 2021Application to convert CBIL/CBLIL/CCF loan must be made by 4 November  |
| **Small Business Grants Fund** available from local authorities for businesses based in England, occupying property and eligible for small business rate relief or rural rate relief on 11 March 2020<https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-small-business-grant-fund>Retail, Hospitality and Leisure Grant Fund - grants of £10,000 (for businesses with rateable value of £15,000 or less) or £25,000 (for businesses with a rateable value between £15,000 and £51,000) available from local authorities for businesses based in England in the retail, hospitality or leisure sector<https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-retail-hospitality-and-leisure-grant-fund><https://www.gov.uk/government/publications/coronavirus-grant-funding-local-authority-payments-to-small-and-medium-businesses?utm_source=a9b4b0a7-e759-4277-aac1-b3c8a026a90a&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily> | 1 April |  |
| **Local Restrictions Support Grant (LRSG)** available from local authorities for businesses based in England, occupying property on which the business pays business rates (though the local authority can make exceptions) For businesses in a local lockdown area and have been required to close because of formal restrictions that resulted in a first full day of closure on or after 9 September and required to be closed for at least 3 weeks.

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| **Rateable value** | **Grant** |
| ≤ £51,000 | £1,000 for every 3 weeks of closure |
| ≥ £51,000 | £1,500 for every 3 weeks of closure |

<https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-local-restrictions-support-grant?utm_source=8af2b088-6230-4586-b11a-45862e379d02&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily> Reflecting the additional restrictions imposed from 5 November, revised LRSG available for businesses in England forced to close due to local or national restrictions at the following rates:

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| **Rateable value** | **Grant** |
| ≤ £15,000 | £1,334 per month/£667 per 2 weeks |
| > £15,000 and < £51,000 | £2000 per month/£1,000 per 2 weeks |
| ≥ £51,000 | £3,000 per month/£1,500 per 2 weeks |

(Further guidance on the revised LRSG expected during the first week of November)<https://www.gov.uk/government/news/furlough-scheme-extended-and-further-economic-support-announced> | 24 September(5 November) | (4 November) |
| **Deferral until 31 March 2021 of VAT payments** (other than import VAT and VAT Mini One Stop Shop (MOSS))  Businesses must continue to submit VAT returns as normal  <https://www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19><https://quickreads.kemplittle.com/post/102g29g/tax-measures-to-support-businesses><https://quickreads.kemplittle.com/post/102g3be/improving-cashflow-through-vat> | VAT payments due on or after 20 March  | VAT payments due on or before 30 June  |
| **Childcare** Temporary changes to the eligibility criteria for tax-free childcare and 30 hours free childcare <https://www.gov.uk/guidance/check-if-you-can-get-tax-free-childcare-and-30-hours-free-childcare-during-coronavirus-covid-19?utm_source=f639d61d-9451-4baa-b2e0-5550bd6f5dfa&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily>  |  | 31 October / (critical workers) 5 April 2021 |
| **VAT cut from 20% to 5%** for supplies of food and non-alcoholic drinks from restaurants, pubs, bars, cafes etc, supplies of accommodation and attractions across the UK<https://www.gov.uk/government/news/rishis-plan-for-jobs-will-help-britain-bounce-back> <https://www.gov.uk/guidance/vat-reduced-rate-for-hospitality-holiday-accommodation-and-attractions> and <https://www.gov.uk/government/publications/a-plan-for-jobs-documents/a-plan-for-jobs-2020>https://quickreads.kemplittle.com/post/102gb40/mini-budget-2020-points-to-note-for-employers | 15 July | 12 January 2021 |
| Self-employed and other self-assessment taxpayers can **defer the self-assessment income tax payment** due on 31 July 2020 until 31 January 2021. No interest charged on any deferred payment  <https://www.gov.uk/pay-self-assessment-tax-bill> | 31 July  | 31 January 2021  |
| Extension of the **IR35 off-payroll working rules** to large and medium-sized private sector businesses postponed  <https://www.gov.uk/guidance/understanding-off-payroll-working-ir35><https://www.kemplittle.com/blog/off-payroll-working-rules-ir35-reforms-postponed/> | 6 April  | 6 April 2021  |
| HMRC requires **stamp duty on share transfers** to be paid electronically and an electronic copy of the stock transfer form to be emailed to it, within 30 days from signature and dating of the transfer   <https://www.gov.uk/guidance/pay-stamp-duty> | 25 March  | “Until measures end”  |
| **Nil rate band of residential Stamp Duty** **increased** from £125,000 to £500,000 <https://www.gov.uk/government/news/rishis-plan-for-jobs-will-help-britain-bounce-back><https://www.gov.uk/guidance/stamp-duty-land-tax-temporary-reduced-rates><https://www.gov.uk/government/publications/a-plan-for-jobs-documents/a-plan-for-jobs-2020><https://quickreads.kemplittle.com/post/102gb40/mini-budget-2020-points-to-note-for-employers> | 8 July | 31 March 2021 |
| **Commercial tenants protected from eviction** if they miss a rental payment from 26 March to 30 June (s82 Coronavirus Act 2020), extended (to 30 September and then) to 31 December (Business Tenancies (Protection from Forfeiture: Relevant Period) (Coronavirus) (England) (No 2) Regulations 2020).  <http://www.legislation.gov.uk/ukpga/2020/7/section/82/enacted>[https://www.gov.uk/government/news/extra-protection-for-businesses-with-ban-on-evictions-for-commercialtenants-who-miss-rent-payments](https://www.gov.uk/government/news/extra-protection-for-businesses-with-ban-on-evictions-for-commercial-tenants-who-miss-rent-payments) <https://www.gov.uk/government/news/government-extends-support-to-stop-business-evictions-this-year>https://www.legislation.gov.uk/uksi/2020/994/contents/made | 26 March  | 31 December |
| **Business Rates Retail Discoun**t for 2020/21 (in England) increased to 100% and extended to leisure and hospitality sectors (including – announced 25 March – those forced to close)  <https://www.gov.uk/government/publications/business-rates-retail-discount-guidance> | 18 March  | Until the end of 2021  |
| **2021 business rates revaluation** (previously brought forward from 2022) **postponed and the Spending Review has confirmed that the business rates multiplier will be frozen in 2021-22** [https://www.gov.uk/government/news/business-rates-revaluationpostponed#:~:text=A%20revaluation%20of%20business%20rates,by%20the%20impacts%20of%20coronavirus.&text=We%20have%20listened%20to%20businesses,uncertainty%20by%20postponing%20the%20change.](https://www.gov.uk/government/news/business-rates-revaluation-postponed#:~:text=A%20revaluation%20of%20business%20rates,by%20the%20impacts%20of%20coronavirus.&text=We%20have%20listened%20to%20businesses,uncertainty%20by%20postponing%20the%20change.) <https://www.gov.uk/government/publications/spending-review-2020-documents/spending-review-2020#responding-to-covid-19-1>   | 6 May  | April 2022 |
| The **parties to a civil action can agree an extension** up to 56 days (extended from the usual 28 days) for compliance with any rule, practice direction or court order, without formally notifying the court, provided this does not put a hearing date at risk (CPR 3.8(4) as amended by Practice Direction 51ZA)  [https://www.judiciary.uk/announcements/118th-practice-direction-update-to-the-civil-procedure-rulescoronavirus-pandemic-related/](https://www.judiciary.uk/announcements/118th-practice-direction-update-to-the-civil-procedure-rules-coronavirus-pandemic-related/)  | 2 April  | 30 October  |
| **IPO Interrupted Days**: automatic extension of deadlines for applications for patents, supplementary protection certificates, trade marks and designs to the next non-interrupted day, namely 30 July<https://www.gov.uk/government/news/ipo-interrupted-days><https://quickreads.kemplittle.com/post/102ga1k/uk-ipo-interrupted-days-to-end><https://quickreads.kemplittle.com/post/102g39a/uk-ipo-extensions-announced> (scheme subsequently extended to 29 July)  | 24 March | 30 July |
| **Video-witnessing permitted for wills** (but not deeds) (legislation to amend the Wills Act 1837 to be introduced with retrospective effect in September 2020)<https://quickreads.kemplittle.com/post/102gc9t/video-witnessing-for-wills-to-be-permitted-but-not-for-deeds><https://www.gov.uk/guidance/guidance-on-making-wills-using-video-conferencing> | 1 February | 31 January 2022 (subject to curtailment or extension) |
| The **Coronavirus outbreak/Covid-19 was declared**: * by the World Health Organisation to be a public health emergency
* a notifiable disease in Scotland
* a notifiable disease in N Ireland
* a notifiable disease in England a
* notifiable disease in Wales
* by the World Health Organisation to be a pandemic

 *Public health emergency:* [*https://www.who.int/emergencies/diseases/novel-coronavirus-2019/events-as-theyhappen*](https://www.who.int/emergencies/diseases/novel-coronavirus-2019/events-as-they-happen) [*https://www.who.int/news-room/detail/30-01-2020-statement-on-the-second-meeting-of-the-internationalhealth-regulations-(2005)-emergency-committee-regarding-the-outbreak-of-novel-coronavirus-(2019-ncov)*](https://www.who.int/news-room/detail/30-01-2020-statement-on-the-second-meeting-of-the-international-health-regulations-%282005%29-emergency-committee-regarding-the-outbreak-of-novel-coronavirus-%282019-ncov%29) *Scotland:* [*https://www.univadis.co.uk/viewarticle/scotland-declares-covid-19-a-notifiable-disease-713514*](https://www.univadis.co.uk/viewarticle/scotland-declares-covid-19-a-notifiable-disease-713514) *N Ireland:* [*https://www.health-ni.gov.uk/sites/default/files/publications/health/HSS%28MD%29-9-2020.pdf*](https://www.health-ni.gov.uk/sites/default/files/publications/health/HSS%28MD%29-9-2020.pdf)  *England*:<https://www.gov.uk/government/news/coronavirus-covid-19-listed-as-a-notifiable-disease>[https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-oncovid-19—11-march-2020](https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020)  *Wales*:<https://gov.wales/health-protection-notification-wales-amendment-regulations-2020> *Pandemic*: [https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-mediabriefin](https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020)  [g-on-covid-19—11-march-2020](https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020)  |  30 January 22 February 29 February 1. March
2. March

11 March | Not fixed  |