

COVID-19: Government Support for Businesses

This briefing outlines the measures the Government has introduced to support businesses during the COVID-19 outbreak, including information on:

Compensatory Measures

- Business rates expanded retail discount
- Grants: retail and hospitality grant scheme and small business grant funding
- Tax support: deferred VAT payments, HMRC Time to Pay service and extension for filing accounts with Companies House
- Clarity on insurance claims
- COVID-19 Corporate Financing Facility
- Coronavirus Business Interruption Scheme
- Commercial Renter Protection

Employment and Colleague Support Measures

- Critical workers
- Support for employers: coronavirus job retention scheme, Statutory Sick Pay (SSP) and self-isolation
- Colleague safety: hygiene & social distancing practices and violence & abuse
- Sources of new temporary colleagues
- Rapid induction

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Measure		Eligibility	Details
Compensatory Measures			
Business Rates Expanded Retail Discount		Retail, hospitality and leisure businesses based in England, Wales and Scotland.	Retail, hospitality, and leisure businesses in England, Wales and Scotland irrespective of their rateable value do not need to pay business rates for the 2020 to 2021 tax year. This will apply to your next council tax bill in April 2020. More information is available here .
Grants	Retail and Hospitality Grant Scheme	Retail, leisure and hospitality businesses in England which have a rateable value between £15,000 to £51,000.	Businesses in England which have a rateable value between £15,000 to £51,000 will receive a one-off cash grant of £25,000. Any enquiries on eligibility for, or provision of, the reliefs and grants should be directed to the relevant local authority. More information is available here . Similar schemes are available in Northern Ireland, Scotland and Wales.
	Small Business Grant Funding	Businesses in England which receive small business rate relief or rural rate relief.	Businesses which pay little or no business rates because they receive small business rate relief or rural rate relief will receive a one-off cash grant £10,000. Your local authority will write to you if you are eligible for this grant. Similar schemes are available in Northern Ireland, Scotland and Wales.
Tax Support	Deferred VAT Payments	All businesses in the UK are eligible.	The government will automatically defer VAT payments for three months, from 20 March 2020 until 30 June 2020. Businesses will still need to submit VAT returns, but will have until the end of the 2020 to 2021 tax year to pay any liabilities that have accumulated during the deferral period.
	HMRC Time to Pay Service	You are eligible if your business: <ul style="list-style-type: none"> • pays tax to the UK government • has outstanding tax liabilities 	HMRC has set up a dedicated helpline to support businesses in financial distress due to the coronavirus with their tax affairs. If you are concerned about making tax

			payments due to COVID-19, you can call the helpline on 0800 024 1222.
	Extension for filing accounts with Companies House	Businesses on the Companies House register.	Businesses will be given an additional 3 months to file accounts with Companies House. You will still have to apply for a 3-month extension to be granted, but those citing issues around COVID-19 will be automatically and immediately granted an extension. Applications can be made through a fast-tracked online system which will take just 15 minutes to complete. Guidance on applying for an extension is available here .
Clarity on Insurance Claims		All UK businesses are eligible.	Insurance policies differ significantly; most businesses are unlikely to be covered. Check the terms and conditions of your specific insurance policy and contact your provider to determine the scope of your cover, and if you are eligible to claim.
COVID-19 Corporate Financing Facility		All UK businesses are eligible.	To support larger firms, the Bank of England has announced a new lending facility to provide a way to raise working capital via the purchase of short-term debt. It is intended to support companies which are fundamentally strong but had been affected by short-term funding issues. More information is available here .
Coronavirus Business Interruption Scheme		UK based businesses with a turnover of no more than £45 million per year that meet the British Business Bank eligibility criteria.	The Coronavirus Business Interruption Loan Scheme allows businesses to borrow up to £5 million, interest free for up to 12 months. More information is available here .
Commercial Renter Protection		Business in England, Wales and Northern Ireland	A measure in the Coronavirus Bill will mean that businesses cannot be evicted from their premises if they miss a rent payment in the next three months. This is not a rental holiday and landlords will still be owed rent. More information is available here .
Employment and Colleague Support Measures			
'Critical Workers'		Convenience store colleagues are included in the critical worker definition. "Those involved in food production, processing, distribution, sale and delivery" will be able to continue taking their children to school.	Schools are closed indefinitely from Friday 20th March, except for the children of critical workers. Retailers can use the following template letter if schools request proof

			that a child's parent or guardian is a critical worker within a convenience store.
Support for Employers	Coronavirus Job Retention Scheme	Retailers who are considering laying off employees due to the consequences of COVID-19.	Funding is available to continue paying part of employees' wages to avoid redundancies due to consequences of COVID-19, by designating affected workers as 'furloughed workers'. HMRC will reimburse 80% of furloughed workers' wage costs, up to a cap of £2,500 per month. More information is available here .
	Statutory Sick Pay	Employers with up to 250 employees.	Employers can reclaim up to 14 days of SSP paid for sickness absence due to COVID-19. A rebate scheme to deliver the new SSP funding is under development. ACAS has produced more information on self-isolation and SSP here . Government guidance on SSP is available here .
	Self-Isolation	Anyone who displays the COVID-19 symptoms of either a new continuous cough or high temperature. People living with others who contract symptoms.	Colleagues can provide evidence they are self-isolating via Isolation Notes. This is not required for the first 7 days of self-certified absence. Government guidance on self-isolation for households with possible COVID-19 infection is available here .
Colleague Safety	Hygiene & social distancing practices	All convenience colleagues.	Employees should wash their hands more often than usual, for 20 seconds using soap and hot water, using hand sanitiser if necessary and consider putting lines on the floor in front of the till points to ensure customers maintain a safe distance to colleagues. Public Health England guidance on social distancing and food hygiene is available here .
	Violence and Abuse		Retailers should ensure that staff are informed of potential new risks, for example dealing with product shortages. ACS' Animation of Managing Violence and Abuse in Convenience Stores is available here . Public Health England guidance on social distancing and food hygiene is available here .
Sources of New Temporary Colleagues		All retailers sourcing temporary colleagues.	Contact local employers within industries (e.g. hospitality, leisure) facing steep reductions in demand, and offer to take on their staff. Retailers could pay their employer

		directly or employ new staff as employees, using a standard temporary contract. Employment resources can be supplied by ACS on request.
Rapid Induction	All retailers employing new team members on the shop floor in quick time.	Crucial legal compliance processes to cover are: fire safety policy and procedures and security and personal safety policies. ACS Assured Advice guides are available here . If you are bringing in new colleagues specifically in a security role, they must be SIA-registered. The register of SIA licence holders can be searched here .