

# Coronavirus – business support available

Last updated – 3 April 2020



Measure	What?	Who?	How?
<b>Support for Scottish Businesses</b>			
<b>Coronavirus Job Retention Scheme</b>	UKGOV will pay 80% of wages of 'furloughed workers.'	<a href="#">HMRC</a>	Application process under development. Further <a href="#">details</a> of the scheme have been announced.
<b>Coronavirus Business Support Fund (Local Authorities Grants) £10,000 grant</b>	Only for businesses who get: - Small Business Bonus Scheme Relief (SBBS); Rural relief; or eligible for SBBS but in receipt of Nursery Relief or Disabled Relief	<a href="#">SCOTGOV</a>	To apply, complete an application form from your local council website. Councils will aim to make payment within 10 working days of receiving a grant application form.
<b>Deferring VAT payments</b>	The next quarterly VAT payment is deferred from now until end of June. Companies will have until the end of the financial year to pay any deferred VAT.	<a href="#">HMRC</a>	Immediately cancel all VAT direct payments.
<b>Statutory Sick Pay (SSP) rebate for SMEs</b>	This refund will cover up to 2 weeks' SSP from the first day of employees off sick due to COVID-19.	<a href="#">HMRC</a>	Application process under development.
<b>Non – domestic rates relief &amp; deferrals</b>	All non-domestic properties in Scotland will get a 1.6% rates relief, reversing the change in poundage for 2020-21.	<a href="#">SCOTGOV</a>	You do not need to apply for this relief. It will be applied to your bill by your local council. If you're struggling to pay your non-domestic rates bill you should contact your local council and ask them about your payment options.
<b>HMRC Time to pay scheme</b>	All businesses and self-employed people in financial distress, and with outstanding tax liabilities, may be eligible to receive support with their tax affairs through HMRC's Time To Pay service.	<a href="#">HMRC</a>	If you are concerned about being able to pay your tax due to Covid-19, <b>call HMRC's dedicated helpline on 0800 0159 559.</b>
<b>Coronavirus Business Interruption Loan Schemes</b>			
<b>Coronavirus Business Interruption Loan Scheme (CBILS)</b>	Loans of up to £5m for SME's. The full rules of the scheme and the list of accredited lenders are available on the <a href="#">British Business Bank website</a> .	<a href="#">UKGOV</a>	Available. Contact your provider. <b>Bank letter template <a href="#">here</a></b> to help you invoke the CBIL Scheme and request to freeze all payments of interest, capital and any fees. <b>Eligibility criteria has changed; insufficient security is no longer a condition to access the scheme.</b>
<b>Coronavirus Large Business Interruption Loan Scheme (CLBILS)</b>	Loans of up to £25m for companies with turnover of between £45m and £500m	<a href="#">UKGOV</a>	Not yet available. Further details will be announced later this month.

### Specific support for seafood fishing industry

<b>£5 million in financial support</b>	50% of two months' average earnings for owners of all full time Scottish registered fishing vessels of 12 metres length and under.	<a href="#">SCOTGOV</a>	Marine Scotland will be writing to all vessels and relevant representative Associations with more details. Queries can be emailed to: <a href="mailto:seafisheriesintervention@gov.scot">seafisheriesintervention@gov.scot</a>
<b>Scottish Seafood Business Resilience Fund</b>	£10 million in support for seafood processors. A mix of grants, up to the revised state aid level of 120,000 euros, and loans will be available.	<a href="#">SCOTGOV</a>	Businesses will be required to apply for support and meet the relevant criteria – further details of which will be published in the coming days. All seafood processors who meet the criteria can apply

### Specific support for retail, leisure and hospitality

<b>100% rates relief</b>	Property must be occupied	<a href="#">SCOTGOV</a>	Application process under development.
<b>Coronavirus Business Support Fund (Local Authorities Grants) £25,000 Grant</b>	Retail, hospitality and leisure businesses with a rateable value of £18,001 or up to £50,999	<a href="#">SCOTGOV</a>	To apply, complete an application form from your local council website. Councils will aim to make payment within 10 working days of receiving a grant application form.

### Specific support for the self-employed

<b>Tax payment on account deferrals</b>	the 31 July 2020 Income Tax Payment on Account is being deferred and is to be paid on 31 January 2021	<a href="#">HMRC</a>	Stop tax payment
<b>Self-employment Income scheme</b>	Grant to self-employed individuals or partnerships, worth 80% of their profits up to a cap of £2,500 per month.	<a href="#">HMRC</a>	HMRC will identify eligible taxpayers and contact them directly with guidance on how to apply.