



# COVID-19: FINANCIAL SUPPORT PACKAGES FOR NI BUSINESSES AND INDIVIDUALS

As at 23<sup>rd</sup> March 2021

IDEAS | PEOPLE | TRUST



# SUMMARY

- Within the following pages, we have detailed the Schemes that are currently available in Northern Ireland. This summary aims to guide you to the potential areas of funding and how you can access the various forms of support.
- We have also detailed the availability of **Government Backed loans** on the [BDO NI Covid hub](#), which remain available to businesses.
- Further support is available to those that are struggling to repay the existing Government backed loans, with early engagement with lenders advisable to discuss repayment options.
- The Pay As You Grow (PAYG) scheme which is specific to Bounce Back loans only provides a range of options to manage repayments over an extended period; including:
  - extending the length of the loan;
  - maintaining interest only payments available up to 3 times over the term of the loan; or
  - availing of a one- off payment holiday for up to 6 months.
- A new Recovery Loan scheme is due to take effect from April 2021 which will replace Bounce Back Loans, CBIL's and CLBIL's. The terms of this new loan package will not be as generous as those previously provided.
- In addition to the above support, the Northern Ireland Executive has agreed to the following additional business support packages:
  - An extension of the 5% VAT rate for hospitality businesses to the end of September 2021 and a further interim 12.5% VAT rate to the end of March 2022;
  - Further 12 months business rates holiday to 31 March 2022 for qualifying businesses.
  - An extension of the furlough scheme to 30 September 2021
  - UK Self-Employment Income Support Scheme (SEISS) fourth and fifth grants confirmed; and
  - One off business re-start grants for hospitality businesses.

If you require any support in identifying what grants/loans may be available to your business, or require support in making the necessary applications, please feel free to [contact us](#).

# COVID-19 SUPPORT PACKAGES

## 1. GRANT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Large Tourism and Hospitality Business Support Scheme (LTHBSS)	<ul style="list-style-type: none"> <li>To be administered by the Department for the Economy.</li> <li>The scheme is designed to provide support to large businesses in these sectors that have been significantly impacted by the Health Protection Regulations which came into force on 16 October 2020.</li> <li>Eligible businesses will receive a grant for each week the Health Protection (Coronavirus, Restrictions) (No.2) Regulations (Northern Ireland) 2020 are in place for 16<sup>th</sup> October 2020 (5<sup>th</sup> Oct for business in the Derry City &amp; Strabane district)- 11 December 2020 and the 26<sup>th</sup> December 2020 - 31<sup>st</sup> March 2021. This will be paid in one lump sum.</li> <li>Weekly payments -               <ul style="list-style-type: none"> <li>£2,400 per week for businesses where the NAV is £51,001 to £60,000;</li> <li>£2,900 per week for businesses where the NAV £60,001 to £70,000;</li> <li>£3,400 per week for businesses where the NAV is £70,001 to £80,000; and so on up to £600,000.</li> <li>From £600,001 the bands are widened to £100,000 with increments of £2,500. For example £31,900 per week for a business with a NAV of £600,001 to £700,000 and £34,400 per week for a business with a NAV of between £700,001 and £800,000</li> <li>£41,900 per week for businesses where the NAV is £1,000,001 or greater.</li> </ul> </li> </ul>	<p><b>Eligibility;</b></p> <ul style="list-style-type: none"> <li>The scheme will be open to those businesses who operate directly within the tourism and hospitality sectors and are named within the Health Protection Regulations (Northern Ireland) 2020</li> <li>Eligible for the Localised Restrictions Support Scheme (LRSS)</li> <li>Operating in Northern Ireland and trading immediately prior to 16 October 2020 and was not an Undertaking in Difficulty on 31 December 2019.</li> <li>Operating from premises which have a Total Net Annual Value (NAV) of over £51,000 as identified in the LPS 8th Valuation list for ratings purposes;</li> <li>businesses which are providers of hospitality (such as restaurants, cafés, public houses, hotels) and businesses which are providers of tourism accommodation (such as hotels, hostels) are eligible for the scheme.</li> <li>business providers of entertainment and leisure that form part of the tourism ecosystem are eligible for the scheme - these are visitor attractions which are regarded as tourism assets.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>The DfE are responsible for contacting eligible businesses to provide an application form along with a unique application number by 19<sup>th</sup> March 2021.</li> <li>Business must return the form with the required supporting evidence.</li> </ul>	10 March 2021	5 <sup>th</sup> October/ 16 <sup>th</sup> October 2020- 31 <sup>st</sup> March 2021	<a href="https://nibusinessinfo.co.uk/Coronavirus-Large-Tourism-and-Hospitality-Business-Support-Scheme">Coronavirus: Large Tourism and Hospitality Business Support Scheme (nibusinessinfo.co.uk)</a>

# COVID-19 SUPPORT PACKAGES

## 1. GRANT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Localised Restrictions Support Scheme (LRSS)	<ul style="list-style-type: none"> <li>To assist businesses that have had to close or limit their operations due to government restrictions.</li> <li>Eligibility for the scheme is directly linked to <a href="#">the Health Protection (Coronavirus, Restrictions) (No.2) Regulations (Northern Ireland) 2020</a>.</li> <li>Weekly payments - Lower (£800), Standard (£1,200) and Higher (£1,600) rate payments for properties with NAV of &lt;£15k (lower), between £15k and £51k (standard) and &gt;£51k (higher).</li> <li>There are 5 phases pertaining to this scheme;               <ul style="list-style-type: none"> <li>Phase 1 - 5<sup>th</sup> - 15<sup>th</sup> October (1 week 4 days)</li> <li>Phase 2 - 16<sup>th</sup> Oct - 10 Dec (8 weeks)</li> <li>Phase 3 - 27<sup>th</sup> Nov - 10 Dec (2 weeks)</li> <li>Phase 4 - 11<sup>th</sup> Dec - 25<sup>th</sup> Dec (2 weeks 1 day)</li> <li>Phase 5 - 26<sup>th</sup> Dec - 5<sup>th</sup> Feb '21 (6 weeks)</li> <li>Phase 6 - 6<sup>th</sup> Feb- 5<sup>th</sup> Mar (4 weeks)</li> <li>Phase 7- 6<sup>th</sup> Mar- 31 Mar (3 weeks 5 days)</li> </ul> </li> </ul>	<p><b>Eligible if;</b></p> <ul style="list-style-type: none"> <li>The business operates from a property within NI.</li> <li>The business must fall into a specific category (café, restaurant, hotel etc.).</li> <li>The business was operating prior to restrictions.</li> <li>If a business receives the majority of its income from providing services which are not restricted by the current regulations, the business will not be eligible to receive extended support going forward.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>Applications must be submitted online by a representative of the business.</li> <li>Applications to be submitted for each separate premises operated.</li> <li>For the extended funding, applicants do not need to reapply.</li> </ul>	Ongoing	5 <sup>th</sup> October 2020 to 31 <sup>st</sup> March 2021	<a href="https://www.nibusinessinfo.co.uk/content/limited-company-directors-support-scheme">https://www.nibusinessinfo.co.uk/content/limited-company-directors-support-scheme</a>  <a href="https://www.nibusinessinfo.co.uk/content/wet-pubs-business-support-scheme">https://www.nibusinessinfo.co.uk/content/wet-pubs-business-support-scheme</a>
Limited Company Director's Support Scheme (LCDSS)	This application process closed as of 4 <sup>th</sup> March 2021.			1st March 2020- 4 <sup>th</sup> March 2021	<a href="https://www.nibusinessinfo.co.uk/content/limited-company-directors-support-scheme">https://www.nibusinessinfo.co.uk/content/limited-company-directors-support-scheme</a>
Wet Pubs Business Support Scheme (WPBSS)	This application process is now closed			4 <sup>th</sup> July 2020 to 22 <sup>nd</sup> September 2020	<a href="https://www.nibusinessinfo.co.uk/content/wet-pubs-business-support-scheme">Coronavirus: Wet Pubs Business Support Scheme (nibusinessinfo.co.uk)</a>

# COVID-19 SUPPORT PACKAGES

## 1. GRANT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme Opened	Period Covered	Web Links
COVID-19 Restrictions Business Support Scheme Part A (CRBSS)	<ul style="list-style-type: none"> <li>This scheme is designed to provide support to those businesses that were required to close/cease trading under the Health Protection Regulations and are not eligible for the LRSS.</li> <li>Administered by Invest NI.</li> <li>Eligible businesses will receive a grant of up to £600 for each week they were required to close as a result of the Health Regulations.</li> <li>As of 15<sup>th</sup> March 2021, the Minister for Economy has reopened this scheme.</li> <li>Business that missed out applying before the scheme previously closed you can now apply. If your application is successful, any grant payment will be backdated to the date your business was required to close or cease trading as a result of the Health Protection Regulations.</li> </ul>	<p><b>Eligible if;</b></p> <ul style="list-style-type: none"> <li>The business is named in the Health Protection (Coronavirus, Restrictions) (No. 2) Regulations (Northern Ireland) 2020 and is not eligible for the LRSS.</li> <li>The business was operating at the time the restrictions came into effect on 16<sup>th</sup> October 2020.</li> <li>The business required to close or cease trading provides the main source of income to the applicant.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>Complete online eligibility checker</li> <li>If eligible you will be directed to an online application.</li> <li>Businesses who applied to the scheme previously, do not need to reapply.</li> </ul>	Ongoing	16 <sup>th</sup> October 2020 to 31 <sup>st</sup> March 2021	<p><a href="https://www.nibusinessinfo.co.uk/sites/default/files/2021-01/Covid-Restrictions-Business-Support-Scheme-Part-A-Guidance-Notes-7-January-2021.pdf">https://www.nibusinessinfo.co.uk/sites/default/files/2021-01/Covid-Restrictions-Business-Support-Scheme-Part-A-Guidance-Notes-7-January-2021.pdf</a></p> <p><a href="https://www.investni.com/covid-restrictions-business-support-scheme-part-a">https://www.investni.com/covid-restrictions-business-support-scheme-part-a</a></p> <p><a href="#">Covid Restrictions Business Support Scheme: Part A (nibusinessinfo.co.uk)</a></p>
COVID-19 Restrictions Business Support Scheme Part B (CRBSS)	<ul style="list-style-type: none"> <li>Part B applies to a business that is not required to close/cease trading, but is part of the supply chain to a business that is named in the Health Protection Regulations and as a result is severely impacted.</li> <li>The scheme is divided into those paying business rates and those who aren't.</li> <li>Businesses paying rates will be assessed in line with the NAV of the property.</li> <li>Weekly payments - Lower (£400), Standard (£600) and Higher (£800) rate payments for properties with NAV of &lt;£15k (lower), between £15k and £51k (standard) and &gt;£51k (higher).</li> <li>Businesses not paying rates will receive a grant of £300 per week.</li> <li>Business that missed out applying before the scheme previously closed you can now apply. If your application is successful, any grant payment will be backdated to the date your business was required to close or cease trading as a result of the Health Protection Regulations.</li> </ul>	<p><b>Eligible if;</b></p> <ul style="list-style-type: none"> <li>The business supplies goods/services or is dependent on a business named in the Health Protection Regulations.</li> <li>The business was operating at the time the restrictions came into effect on 16<sup>th</sup> October 2020.</li> <li>The business has seen a 40% decrease in turnover as a result of the Health Regulations.</li> <li>The business provides the main source of income to the applicant.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>Complete online eligibility checker</li> <li>If eligible you will be directed to an online application.</li> <li>Businesses who applied previously, do not need to reapply.</li> </ul>	Ongoing	16 <sup>th</sup> October 2020 to 31 <sup>st</sup> March 2021	<p><a href="https://www.nibusinessinfo.co.uk/sites/default/files/2021-01/Covid-Restrictions-Business-Support-Scheme-Part-A-Guidance-Notes-7-January-2021.pdf">https://www.nibusinessinfo.co.uk/sites/default/files/2021-01/Covid-Restrictions-Business-Support-Scheme-Part-A-Guidance-Notes-7-January-2021.pdf</a></p> <p><a href="https://www.investni.com/covid-restrictions-business-support-scheme-part-b">https://www.investni.com/covid-restrictions-business-support-scheme-part-b</a></p>

# COVID-19 SUPPORT PACKAGES

## 1. GRANT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme Opened	Period Covered	Web Links
COVID-19 Productive Investment Capital Grant (PICG)	<ul style="list-style-type: none"> <li>This grant will support businesses to make productivity-focused capital investments to adapt to the challenges caused by the pandemic.</li> <li>Businesses can access up to a maximum grant of up to £250,000 to improve productivity by investing in new technology and processes, software and knowledge acquisition, automation or the adoption of digital manufacturing technologies.</li> <li>The proportion of costs supported will range from 20-50%, up to a maximum of £250,000 grant, depending on the size of company involved (i.e. micro/small, medium or large business).</li> <li>Projects must have minimum eligible capital costs of £50,000. Items must be purchased, leasing costs are not eligible. Second-hand Plant Machinery Equipment (PME) will be considered by exception for SME's only and must be purchased from unrelated parties.</li> </ul> <p><b>Eligible activities include:</b></p> <ul style="list-style-type: none"> <li>Acquisition of new, non-routine investment in plant, machinery and equipment, including installation and commissioning costs.</li> <li>Software licences.</li> <li>Knowledge acquisition and licensing, for example, from universities</li> <li>Automation or the adoption of digital manufacturing technologies.</li> </ul>	<p><b>Eligible if;</b></p> <ul style="list-style-type: none"> <li>PICG is open to any businesses operating in manufacturing, construction, information and communication, or professional, scientific and technical activities.</li> </ul> <p><b>Businesses must also meet all of the following criteria:</b></p> <ul style="list-style-type: none"> <li>Have an annual turnover of at least £500,000 in one of their three most recent financial years.</li> <li>Have a project with a minimum eligible capital expenditure of £50,000 to improve productivity.</li> <li>Deliver productivity improvements from the capital investment as measured by Gross Value Added (GVA) per Full-Time Equivalent (FTE) employee. Types of capital investment include new technology and processes, software and knowledge acquisition, automation or the adoption of digital manufacturing technologies.</li> <li>Have experienced a reduction in liquidity as a direct result of the COVID-19 pandemic during the period 1 April to 30 June 2020, in comparison to 1 April to 30 June 2019.</li> <li>Not be in difficulty or subject to insolvency procedures at 31 December 2019, as defined by <u>Measure 3.1 of the European Commission's Temporary State Aid Framework (PDF, 273K)</u>.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>Complete online eligibility checker (see web link).</li> <li>If eligible you will need to complete an online pre-application form provided by the PICG Team.</li> </ul>	<p>Now open</p> <p>Due to the high volume of interest in the Productive Investment Capital Grant, new applications to this scheme have paused from 15 February until further notice.</p>	<p>Start the project and submit the first claim to Invest NI by 5pm on Thursday 25 March 2021</p>	<p><a href="https://www.nibusinessinfo.co.uk/content/covid-19-productive-investment-capital-grant">https://www.nibusinessinfo.co.uk/content/covid-19-productive-investment-capital-grant</a></p> <p><a href="https://www.nibusinessinfo.co.uk/content/covid-19-productive-investment-capital-grant">COVID-19 Productive Investment Capital Grant (nibusinessinfo.co.uk)</a></p>

# COVID-19 SUPPORT PACKAGES

## 2. RE-START GRANT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Re-Start Grant - £50,000	<ul style="list-style-type: none"> <li>£50,000 for businesses with a NAV over £51,000 that are eligible for the 12 months rates holiday</li> <li>As with the previous grant schemes, only one grant will be paid for businesses with multiple premises. Businesses with vacant properties and businesses in administration will not receive the grant.</li> </ul>	<p>Companies in the following sectors are eligible:</p> <ul style="list-style-type: none"> <li>Retail,</li> <li>Hospitality,</li> <li>Leisure,</li> <li>Tourism,</li> <li>Manufacturing,</li> <li>Childcare,</li> <li>Newspaper producers</li> </ul> <p>Ineligible if; : Main airports, businesses that qualify for the Department for Economy <a href="#">Large Tourism and Hospitality Business Support Scheme</a>, sports clubs and culture, arts and heritage premises that qualify for one of the Department for Communities support schemes, food retail and petrol filling stations.</p>	15 <sup>th</sup> March 2021	One-off payment	<a href="#">Coronavirus: £177 million in new grants to support Northern Ireland businesses (nibusinessinfo.co.uk)</a>
Re-Start Grant - £25,000 Grant	<ul style="list-style-type: none"> <li>A payment of £25,000 for manufacturers with a NAV between £15,001 and £51,000.</li> <li>These payments will be automatic</li> </ul>	TBC	15 <sup>th</sup> March 2021	One-off payment	<a href="#">Coronavirus: £177 million in new grants to support Northern Ireland businesses (nibusinessinfo.co.uk)</a>

# COVID-19 SUPPORT PACKAGES

## 2. RE-START GRANT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Re-Start Grant - £10,000 Grant	<ul style="list-style-type: none"> <li>£10,000 payment for businesses that received the £25,000 <a href="#">Retail, Tourism, Hospitality and Leisure Grant</a> and have not been paid under the <a href="#">Localised Restrictions Support Scheme</a> or <a href="#">Covid Restrictions Business Support Scheme: Part B</a>.</li> <li>Payments will be automatic.</li> </ul>	TBC	15 <sup>th</sup> March 2021	One-off payment	<a href="#">Coronavirus: £177 million in new grants to support Northern Ireland businesses (nibusinessinfo.co.uk)</a>
Re-Start Grant - £5,000 Grant	<ul style="list-style-type: none"> <li>£5,000 for businesses that received the <a href="#">Small Business Support Grant</a> and have not been paid under the <a href="#">Localised Restrictions Support Scheme</a> or <a href="#">Covid Restrictions Business Support Scheme: Part B</a>.</li> <li>Businesses which have ceased trading since the £10,000 grant was paid and those paid the £10,000 grant in error (including constituency offices and wind turbines) are excluded.</li> </ul>	<p><b>Eligible if;</b> The Business is classed as 'essential retail' and currently allowed to remain open, including; Hardware, butchers, home bakeries, delis, convenience stores, post offices, pet shops, pharmacies, paint and decorating shops, building suppliers, small manufacturing businesses, small professional services businesses (accountants, solicitors, financial services), allied health services (dentists, podiatrists, physiotherapists).</p>	15 <sup>th</sup> March 2021	One-off payment	<a href="#">Coronavirus: £177 million in new grants to support Northern Ireland businesses (nibusinessinfo.co.uk)</a>



# COVID-19 SUPPORT PACKAGES

## 3. EMPLOYMENT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme Opened	Period Covered	Web Links
Coronavirus Job Retention Scheme (CJRS) 2 <sup>nd</sup> Version	<ul style="list-style-type: none"> <li>The grant will cover up to 80% of the employees usual monthly wage costs up to a maximum of £2,500 per employee per calendar month, plus the associated employer's NIC and minimum automatic enrolment employer pension contributions on that wage.</li> <li>In July 2021, this will decrease of 70% of the employees usual monthly wage costs up to a maximum of £2,187.50 per employee per calendar month, while employers are expected to contribute 10% of the employees usual monthly wage costs up to a maximum of £312.50 per calendar month.</li> <li>This grant is decreased further in August and September 2021 to 60% of the employees usual monthly wage costs up to a maximum of £2,187 per employee per calendar month, while employers are expected to contribute 20% of the employees usual monthly wage costs up to a maximum of £625 per calendar month.</li> <li>It is important to note that the grant is only payable in respect of furloughed employees. Employee PAYE and NIC is still payable as usual whilst employer NIC and minimum automatic enrolment pension contributions will be covered by the grant.</li> <li>The specially designed HMRC portal to use to make their claims is now live.</li> <li>Businesses are to treat any claim as business income subject to Corporation/Income tax and wages paid out to furloughed workers are also treated as a business expense.</li> <li>Records need to be retained for five years.</li> </ul>	<p><b>Eligibility;</b></p> <ul style="list-style-type: none"> <li>Any UK business or organisation who had a PAYE scheme established before 19 March 2020.</li> <li>Eligible employees must have been paid earnings during the 19/20 tax year and included on an RTI submission on or before 19 March.</li> <li>The scheme is intended for those that are furloughed instead of being made redundant.</li> <li>Furloughed workers are not permitted to undertake any work for their employer but are not precluded from undertaking training or working from other jobs they may have.</li> <li>Detailed rules apply for those on unpaid or statutory leave.</li> </ul>	Ongoing	November 2020 to September 2021	<p>For Employers:  <a href="https://www.gov.uk/government/publications/coronavirus-job-retention-scheme-step-by-step-guide-for-employers?utm_source=73b46ff3-74f7-4a6d-a97b-e14a240d14c0&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate">https://www.gov.uk/government/publications/coronavirus-job-retention-scheme-step-by-step-guide-for-employers?utm_source=73b46ff3-74f7-4a6d-a97b-e14a240d14c0&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate</a></p> <p>For Employees:  <a href="https://www.gov.uk/guidance/check-if-you-could-be-covered-by-the-coronavirus-job-retention-scheme">https://www.gov.uk/guidance/check-if-you-could-be-covered-by-the-coronavirus-job-retention-scheme</a></p>

# COVID-19 SUPPORT PACKAGES

## 3. EMPLOYMENT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme Opened	Period Covered	Web Links
Coronavirus Statutory Sick Pay Rebate Scheme	<ul style="list-style-type: none"><li>The Coronavirus Statutory Sick Pay Rebate Scheme is to claim back employees' coronavirus-related Statutory Sick Pay (SSP).</li><li>You can claim for multiple pay periods and employees at the same time.</li><li>To complete your claim you'll need the start and end dates of the claim period which is the:<ul style="list-style-type: none"><li>Start date of the earliest pay period you're claiming for - if the pay period started before 13 March 2020, you'll need to use 13 March 2020 as the start date.</li><li>End date of the most recent pay period you're claiming for - this must be on or before the date you make your claim (because you can only claim for SSP paid in arrears).</li></ul></li></ul>	<p><b>Eligible if;</b></p> <ul style="list-style-type: none"><li>Businesses with less than 250 employees as of 28 February 2020.</li></ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"><li>Online application(see web link).</li></ul>	Ongoing	Ongoing	<a href="https://www.nibusinessinfo.co.uk/content/coronavirus-claim-back-statutory-sick-pay-paid-your-employees-due-coronavirus-covid-19">https://www.nibusinessinfo.co.uk/content/coronavirus-claim-back-statutory-sick-pay-paid-your-employees-due-coronavirus-covid-19</a>

# COVID-19 SUPPORT PACKAGES

## 3. EMPLOYMENT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme Opened	Period Covered	Web Links
Self-employed Grant (4th grant)	<ul style="list-style-type: none"> <li>HMRC aims to support self-employed individuals (including members of Partnerships) whose income has been negatively impacted by COVID-19.</li> <li>Cash grant to self-employed individuals or partnerships worth up to 80% of average monthly trading profit over the last three months, capped at £7,500.</li> <li>Paid in a single instalment.</li> <li>Taxable as part of self-employed profits.</li> <li>Once a claim is submitted, HMRC will inform taxpayers straight away and payments will be made directly to the taxpayers bank account within 6 working days once the grant has been approved.</li> </ul> <p>You can still apply even if you did not make a claim for the first three grants earlier in the year.</p>	<p><b>Eligibility;</b> Self-employed individuals (including partnership members) will qualify for the scheme if:</p> <ul style="list-style-type: none"> <li>They have made at least one tax return showing a year's worth of trading income;</li> <li>Their annual profits are no more than £50,000 in 2019/20 or an average trading profit of less than £50,000 from 2016-17, 2017-18 and 2018-19;</li> <li>They have submitted their self-assessment tax return for 2019/20 by 2 March 2021;</li> <li>They earn more than 50% of their annual income from self-employment (eg it is expected that those with high levels of rental income in addition to self-employed profits would not qualify); and</li> <li>They were trading during 2019/20 and will carry on (when the COVID-19 crisis is over) and have lost income as a result of the crisis.</li> </ul>	Ongoing	<p>February 2021 to April 2021</p> <p>5<sup>th</sup> Grant: May 2021 to September 2021 - Will be based on turnover for the year April 2020- April 2021 - TBC</p>	<p><a href="https://www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme">https://www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme</a></p>
Newly Self-Employed Support Scheme (NSESS)	<ul style="list-style-type: none"> <li>Scheme aimed at supporting newly self-employed individuals impacted by COVID-19.</li> <li>The scheme offered a one-off grant of £3,500 to newly self-employed individuals.</li> </ul>	<p>This scheme is now closed to applications as of 19<sup>th</sup> February 2021.</p>	Closed		<p><a href="https://Newly Self-Employed Support Scheme (nibusinessinfo.co.uk)">https://Newly Self-Employed Support Scheme (nibusinessinfo.co.uk)</a></p>

# COVID-19 SUPPORT PACKAGES

## 3. EMPLOYMENT SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme Opened	Period Covered	Web Links
New Apprenticeship Incentive Scheme	<ul style="list-style-type: none"> <li>This incentive is available to all employers to support the recruitment of new apprentices.</li> <li>As an employer, you will be eligible for up to £3,000 for each new apprenticeship opportunity created between 1 April 2020 - 31 March 2021.</li> <li>This bonus will apply to all new apprenticeship opportunities and includes apprentices who have been made redundant:               <ul style="list-style-type: none"> <li>Payment 1 - £2,000 after 90 days retention following start* of new paid apprenticeship.</li> <li>Payment 2 - £1,000 after 200 days retention following start* of new paid apprenticeship.</li> </ul> </li> </ul> <p>*The start of the paid apprenticeship refers to the date agreed with the training contractor as the date that the apprentice begins their Apprenticeships in NI or Higher Level Apprenticeship programme or, in the case of apprentices who were made redundant and subsequently employed by another employer, the date the apprentice re-joined their programme.</p>	<p><b>Eligible if;</b></p> <ul style="list-style-type: none"> <li>The business takes on an Apprentice participating in the Department for the Economy funded Apprenticeships NI or Higher Level Apprenticeship programmes from April 2020.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>If eligible you will need to download and complete an application form and send to <a href="mailto:ApprenticeshipsRecovery@economy-ni.gov.uk">ApprenticeshipsRecovery@economy-ni.gov.uk</a>.</li> </ul>	Ongoing	1 April 2020 to 31 March 2021	<a href="https://www.nibusinessinfo.co.uk/content/coronavirus-new-apprenticeship-incentive-scheme">https://www.nibusinessinfo.co.uk/content/coronavirus-new-apprenticeship-incentive-scheme</a>

# COVID-19 SUPPORT PACKAGES

## 4. HMRC SUPPORT PACKAGES

Funding	Key Points	Eligibility & Applying	Scheme Opened	Period Covered	Web Links
Time to Pay	<ul style="list-style-type: none"> <li>Business and individual taxpayers can seek time to pay from HMRC if they cannot afford to pay their tax debts in full and on time. An agreement reached with HMRC for this is called a Time to Pay Agreement (TTPA).</li> </ul>	<b>Eligible if;</b> <ul style="list-style-type: none"> <li>Businesses paying tax to the UK Government.</li> </ul>	Ongoing	Ongoing	Contact the HMRC Coronavirus Helpline on Tel: 0800 024 1222.
Deferred VAT Payments	<p>If you deferred VAT between 20 March and 30 June 2020 and still have payments to make, you can:</p> <ol style="list-style-type: none"> <li>Pay the deferred VAT in full on or before 31 March 2021.</li> <li>Opt in to the VAT deferral new payment scheme when it launches in 2021.</li> <li>Contact HMRC if you need more help to pay.</li> </ol> <p>If you opt in to the new scheme (option 1), instead of paying the full amount by the end of March 2021, you can make up to 11 smaller monthly instalments, interest free. All instalments must be paid by the end of March 2022.</p> <p><b>To use this scheme you must:</b></p> <ul style="list-style-type: none"> <li>still have deferred VAT to pay</li> <li>be up to date with your VAT returns</li> <li>opt in before the end of March 2021</li> <li>pay the first instalment before the end of March 2021</li> <li>be able to pay the deferred VAT by Direct Debit</li> </ul> <p>If you opt in to the scheme, you can still have a time to pay arrangement for other HMRC debts and outstanding tax.</p>	<p><b>Before opting in you must:</b></p> <ul style="list-style-type: none"> <li>Create your own <u>Government Gateway</u> account if you don't already have one.</li> <li>Submit any outstanding VAT returns from the last 4 years.</li> <li><u>correct errors on your VAT returns</u> as soon as possible. Corrections received after 31 December 2020 may not show in your deferred VAT balance.</li> <li>Make sure you know how much you owe, including the amount you originally deferred and how much you may have already paid.</li> </ul> <p><b>Apply;</b></p> <ul style="list-style-type: none"> <li>The VAT deferral new payment scheme is open from 23 February up to and including 21 June 2021.</li> </ul>	Ongoing	20 <sup>th</sup> March 2020-31 <sup>st</sup> March 2021	<a href="https://www.nibusinesso.co.uk/content/coronavirus-deferred-vat-payments">https://www.nibusinesso.co.uk/content/coronavirus-deferred-vat-payments</a>
Income Tax Deferral for the Self-Employed	<ul style="list-style-type: none"> <li>Income Tax payments due in July 2020 under the Self-Assessment system can be deferred to January 2021.</li> <li>Late payment penalties won't be charged in the deferral period.</li> </ul>		Ongoing		<a href="https://www.nibusinesso.co.uk/content/coronavirus-defer-your-self-assessment-payment">https://www.nibusinesso.co.uk/content/coronavirus-defer-your-self-assessment-payment</a>

# COVID-19 SUPPORT PACKAGES

## 5. OTHER SUPPORT FUNDS

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Childcare Sustainability Fund (CSF)	<ul style="list-style-type: none"> <li>• €8.5 million funding package for the childcare sector.</li> <li>• Scheme aims to assist with additional costs of Health Regulations of COVID and support financial viability in a time of low demand.</li> <li>• Operational during 1<sup>st</sup> September 2020 – 31<sup>st</sup> December 2020 and are still operating.</li> <li>• Deadline: Friday 9<sup>th</sup> April 2021 at 4pm.</li> <li>• The amount of funding available will depend upon the type of childcare provision offered (Childminder etc.) and the opening/operational date following endorsement from the HSC Trust.</li> </ul>	<p><b>Childcare providers eligible to apply include;</b></p> <ul style="list-style-type: none"> <li>• Childminders;</li> <li>• Day-care settings;</li> <li>• School-age childcare settings;</li> <li>• Community &amp; Voluntary creches; and</li> <li>• Playgroups.</li> </ul> <p><b>Eligible if;</b></p> <ul style="list-style-type: none"> <li>• Providers have been re-activated by their Health &amp; Social Care Trust;</li> <li>• Operational in the period specified; and</li> <li>• Operating at present.</li> </ul> <p><b>Ineligible if;</b></p> <ul style="list-style-type: none"> <li>• A commercial crèche (leisure centres etc.) or crèche fully funded by the government.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>• Family Support NI will email all eligible beneficiaries.</li> <li>• If you think you may be eligible; Contact Early Years Childcare Support Fund at <a href="mailto:sustainability@early-years.org">sustainability@early-years.org</a>.</li> </ul>	Ongoing	1 <sup>st</sup> September 2020 to 31 <sup>st</sup> December 2020 now extended to cover 1st January 2021 to 31 <sup>st</sup> March 2021	<a href="https://www.early-years.org/csf-sustainability#sustainability-streams">https://www.early-years.org/csf-sustainability#sustainability-streams</a>

# COVID-19 SUPPORT PACKAGES

## 5. OTHER SUPPORT FUNDS

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Childcare Temporary Closure Support Fund (CTCSF)	<ul style="list-style-type: none"> <li>This scheme is designed to provide financial assistance for COVID-19 related closures in the childcare sector between September and December 2020.</li> <li>Operational during 1<sup>st</sup> January 2021 - 31<sup>st</sup> March 2021.</li> <li>Deadline: Friday 9<sup>th</sup> April 2021 at 4pm.</li> <li>Funding will be allocated to eligible providers based on the type and/or size of provision and the length of period of closure.</li> </ul>	<p><b>Eligible if;</b> Childcare provider has had to fully close their setting etc. on a temporary basis due to;</p> <ul style="list-style-type: none"> <li>A positive COVID test of a member of staff/childminder/child.</li> <li>Inability to comply with the staff: child ratio due to staff members having to isolate as advised by PHA.</li> <li>Providers have been re-activated by their Health &amp; Social Care Trust.</li> <li>Operational in the period specified.</li> <li>Operating at present.</li> </ul> <p><b>Ineligible if;</b></p> <ul style="list-style-type: none"> <li>Not fully closed.</li> <li>HSC Trust has not been notified of closure.</li> <li>Isolation is due to travelling abroad.</li> <li>Children who are isolating as a result of being a close contact of a person who has tested positive.</li> <li>Any settings fully funded by the government.</li> <li>Commercial crèche.</li> <li>Where a charge has been made to a parent during the period of closure that hasn't been refunded.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>Family Support NI will email all eligible beneficiaries.</li> <li>If you think you may be eligible; Contact Early Years at <a href="mailto:covidrelatedclosures@early-years.org">covidrelatedclosures@early-years.org</a>.</li> </ul>	Ongoing	1 <sup>st</sup> September 2020 to 31 <sup>st</sup> December 2020 now extended to cover 1st January 2021 to 31 <sup>st</sup> March 2021	<a href="https://www.early-years.org/csf-temporary-covid19">https://www.early-years.org/csf-temporary-covid19</a>

# COVID-19 SUPPORT PACKAGES

## 5. OTHER SUPPORT FUNDS

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Film & TV Production Restart Scheme (FTPRS)	<ul style="list-style-type: none"> <li>£500 million scheme aimed assisting TV shows and films get back into production.</li> <li>Compensation will be given to those productions who incur costs caused by COVID-19 restrictions such as delays and illness of staff.</li> <li>Delayed productions - receive up to 20% of production budget.</li> <li>Abandoned productions - receive up to 70% of production budget.</li> <li>Cap of £5million per production.</li> <li>Deadline to Register: Midnight 30th April 2021.</li> <li>Deadline for Claims: Midnight 31th October 2021.</li> <li>Claims can be for losses up to 30th June 2021 and claims can be backdated to 28th July 2020.</li> </ul>	<p><b>Eligible if;</b></p> <ul style="list-style-type: none"> <li>Produced solely by an Eligible Participant or by that Eligible Participant and one or more Co-producers;</li> <li>At least half of the production budget is spent in the UK;</li> <li>Meets the Cultural test and Commercial Viability Criteria (see web link);</li> <li>Not an Excluded production.</li> </ul> <p><b>Applying;</b></p> <ul style="list-style-type: none"> <li>Applications to be made via Marsh Commercial - applications can be obtained from their website (see web link).</li> </ul>	Ongoing	28th July 2020 to 30th June 2021	<p><a href="https://www.gov.uk/government/publications/film-tv-production-restart-scheme/film-tv-production-restart-scheme-draft-rules">https://www.gov.uk/government/publications/film-tv-production-restart-scheme/film-tv-production-restart-scheme-draft-rules</a></p> <p><a href="https://www.gov.uk/government/publications/film-tv-production-restart-scheme/film-tv-production-restart-scheme-draft-explanatory-notes">https://www.gov.uk/government/publications/film-tv-production-restart-scheme/film-tv-production-restart-scheme-draft-explanatory-notes</a></p> <p><a href="https://www.marshcommercial.co.uk/campaigns/film-and-tv-restart-scheme/">https://www.marshcommercial.co.uk/campaigns/film-and-tv-restart-scheme/</a></p>
Sport Sustainability Fund (SSF)	<ul style="list-style-type: none"> <li>Scheme aimed at assisting the sport sector as a result of the impact of COVID-19.</li> </ul>	This scheme is now closed to applications as of 20 <sup>th</sup> January 2021.	Closed		<p><a href="https://www.grantrequest.co.uk/Login.aspx?ReturnUrl=%2fapplication.aspx%3fSA%3dSNA%26FID%3d35118%26sid%3d145&amp;SA=SNA&amp;FID=35118&amp;sid=145">https://www.grantrequest.co.uk/Login.aspx?ReturnUrl=%2fapplication.aspx%3fSA%3dSNA%26FID%3d35118%26sid%3d145&amp;SA=SNA&amp;FID=35118&amp;sid=145</a></p>



# COVID-19 SUPPORT PACKAGES

## 5. OTHER SUPPORT FUNDS

Funding	Key Points	Eligibility & Applying	Scheme opened	Period covered	Web Links
Covid-19 NI Charities Fund (second phase)	<ul style="list-style-type: none"><li>The £11.7 million fund to provide financial support to charities that:<ul style="list-style-type: none"><li>have lost income due to the impact of COVID-19; and</li><li>are unable to cover unavoidable costs between 1 October 2020 and 31 March 2021.</li></ul></li></ul>	<ul style="list-style-type: none"><li>This scheme is now closed to applicants.</li></ul>	Closed		<a href="https://www.nibusinessinfo.co.uk/content/coronavirus-covid-19-charities-fund-second-phase">https://www.nibusinessinfo.co.uk/content/coronavirus-covid-19-charities-fund-second-phase</a>