



## CORONAVIRUS SUPPORT FOR SOCIAL AND SPORTING CLUBS

	Grant Funding	Retail, Hospitality and Leisure Grant	Business Rates Retail Discount	Job Retention Scheme	VAT Deferral	HMRC Time to Pay	Statutory Sick Pay	Coronavirus Business Interruption Loan Support
Benefit	One off grant of £10,000.	One off cash grant of £25,000 to businesses in this sector.	No rates payable for the 2020-2021 tax year.	Grant will cover 80% of the salary of retained staff, capped at £2,500 per employee per month. The club has to fund payments until end of April.	A club will not have to pay VAT from now until mid-June. The business has until the end of March 2021 to pay the VAT due.	<ul style="list-style-type: none"> <li>Setting up time to pay.</li> <li>Suspending debt collection proceedings.</li> <li>Cancelling late payment penalties and (unusually) interest.</li> </ul>	Can reclaim up to 2 weeks SSP per eligible employee who has been off work due to Covid-19. The weekly rate is £94.25.	The lender receives a guarantee of 80% of the loan amount from the government.
Criteria	Must be eligible for small business rates relief.	Club premises with a rateable value between £12,000 (£15,000 in England) and £51,000,	Any business in the retail, hospitality or leisure sectors	All UK businesses operating a payroll and who have enrolled for PAYE on-line.	All UK businesses.	All UK businesses.	All UK businesses with less than 250 employees.	May not be available to social clubs only sports clubs.
How to apply	Local authority. Check the authorities website as procedures vary greatly.	Local authority	Automatic, the council will not seek to collect rate demands from April.	Submit information to HMRC about the employees and their earnings through a new online portal.	Automatic, clubs do not have to apply. VAT returns should still be submitted as normal.	The number of HMRC helpline is 0800 0159 559.	Submit information to HMRC through payroll.	All the major banks.
Comments	If the club has two properties, gym, changing room, betting shop, etc. it may be eligible for grant for each property.	Some authorities have already made payment.	Available for 2020/21 only.	The scheme will not open before the end of April; if you don't have a PAYE on-line account you should apply now. Office holders are eligible under the scheme.	If a club wishes to take advantage of this support it has to cancel its VAT direct debit mandate.	Will allow overdue tax to be paid over a period of time.	Commenced from 13th March, for most replaced by Job Retention Scheme.	Interest free for first 12 months. Capital repayment holiday at lenders discretion.