

## Covid-19 Scottish Business Support Summary

Correct as of 15:30, 15<sup>th</sup> April 2021

Name of Scheme	What does it do?	Who and what is eligible?	How can it be accessed?
Coronavirus Job Retention Scheme (CJRS)	Eligible UK employers with a <u>PAYE</u> scheme will be able to access support to continue paying part of their employees' salary for those employees that would otherwise have been laid off during this crisis.	<ul style="list-style-type: none"> <li>• The Coronavirus Job Retention Scheme has been extended until 30 September 2021</li> <li>• Claims for furlough days in March 2021 must be submitted by 14 April 2021</li> <li>• If you cannot maintain your workforce because your operations have been affected by coronavirus (COVID-19), you can furlough employees and apply for a grant to cover a portion of their usual monthly wage costs where you record them as being on furlough.</li> <li>• For periods from 1 November 2020 to 30 April 2021, you can claim for employees who were employed on 30 October 2020, as long as you have made a PAYE RTI submission to HMRC between the 20 March 2020 and 30 October 2020, notifying a payment of earnings for that employee. This may differ where you have made employees redundant, or <a href="#">they stopped working for you on or after 23 September 2020 and you have subsequently re-employed them</a>. You do not</li> </ul>	<ul style="list-style-type: none"> <li>• If you've already worked out how much you can claim, you can <a href="#">claim for wages online</a> through the Coronavirus Job Retention Scheme.</li> <li>• Claims for furlough days in March 2021 must be submitted by 14 April 2021.</li> <li>• Claims must be submitted by 11.59pm 14 calendar days after the month you're claiming for. If this time falls on the weekend then claims should be submitted on the next working day.</li> <li>• Find out what <a href="#">steps you need to take before you calculate how much you can claim for furloughed and flexibly furloughed employees</a> via the UK Government website.</li> <li>• This includes deciding the length of your claim period and working out</li> </ul>

		<p>need to have previously claimed for an employee before the 30 October 2020 to claim.</p> <ul style="list-style-type: none"> <li>• For periods starting on or after 1 May 2021, you can claim for employees who were employed on 2 March 2021, as long as you have made a PAYE Real Time Information (RTI) submission to HMRC between 20 March 2020 and 2 March 2021, notifying a payment of earnings for that employee. You do not need to have previously claimed for an employee before the 2 March 2021 to claim for periods starting on or after 1 May 2021.</li> <li>• For periods ending on or before 30 June 2021 you can claim 80% of an employee's usual salary for hours not worked, up to a maximum of £2,500 per month. From 1 July 2021, <a href="#">the level of grant will be reduced</a> each month and you will be asked to contribute towards the cost of your furloughed employees' wages.</li> <li>• You do not need to have previously claimed for an employee before the 30 October 2020 to claim.</li> <li>• Employers can furlough employees for any amount of time and any work pattern, while still being able to claim the grant for the hours not worked.</li> </ul>	<p>your flexibly furloughed employee's usual and furloughed hours.</p> <p><a href="#">Calculate how much you can claim using the Coronavirus Job Retention Scheme</a> via the UK Government website.</p> <p><b>What you'll need</b></p> <p>To make a claim, you will need:</p> <ul style="list-style-type: none"> <li>• to be registered for <a href="#">PAYE online</a></li> <li>• your UK, Channel Island or Isle of Man bank account number and sort code (only provide bank account details where a BACS payment can be accepted)</li> <li>• the billing address on your bank account (this is the address on your bank statements)</li> <li>• your employer PAYE scheme reference number</li> <li>• the number of employees being furloughed</li> <li>• each employee's National Insurance number (you will need to <a href="#">search for their number using basic PAYE Tools</a> if you do not have it, or <a href="#">contact HMRC</a> if your employee has a temporary number or genuinely has never had one)</li> </ul>
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		<p>You can:</p> <ul style="list-style-type: none"> <li>• fully furlough employees - they cannot undertake any work for you while furloughed full time</li> <li>• flexibly furlough employees - they can work for any amount of time, and any work pattern but they cannot do any work for you during hours that you record them as being on furlough</li> <li>• Find out more about <a href="#">agreeing to furlough employees</a> via the UK Government website.</li> </ul> <p><b>When your employees are on furlough</b> During hours which you record your employee as being on furlough, you cannot ask them to do any work for you that:</p> <ul style="list-style-type: none"> <li>• makes money for your organisation or any organisation linked or associated with your organisation</li> <li>• provides services for your organisation or any organisation linked or associated with your organisation</li> </ul> <p>Your employee can:</p> <ul style="list-style-type: none"> <li>• take part in training</li> <li>• volunteer for another employer or organisation</li> <li>• work for another employer (if contractually allowed)</li> </ul> <p>Visit the UK Government website to find out more about <a href="#">when your employees are on furlough</a> such as</p>	<ul style="list-style-type: none"> <li>• for employees you flexibly furloughed, actual hours worked</li> <li>• tell your employees that you have made a claim and that they do not need to take any more action</li> <li>• pay your employee their wages, if you have not already</li> </ul> <ul style="list-style-type: none"> <li>• You must pay the full amount you are claiming for your employee's wages to your employee. You must also pay the associated employee tax and National Insurance contributions to HMRC, even if your company is in administration. If you're not able to do that, you'll need to repay the money back to HMRC.</li> <li>• You must also pay to HMRC the employer National Insurance contributions on the full amount that you pay the employee. If you have submitted a claim for the employer National Insurance contributions and pension contributions, then the full amount you claim in respect of these must be paid or you will need to repay the money back to HMRC.</li> </ul>
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		<p>paying employee taxes and pension contributions, keeping employee rights and holiday pay. To use the scheme, the steps you'll need to take are:</p> <ol style="list-style-type: none"> <li>1. <a href="#">Check if you can claim</a></li> <li>2. <a href="#">Check which employees you can put on furlough</a></li> <li>3. <a href="#">Steps to take before calculating your claim</a></li> <li>4. <a href="#">Calculate how much you should claim</a></li> <li>5. <a href="#">Claim for your employees' wages</a></li> <li>6. <a href="#">Report a payment in PAYE Real Time Information</a></li> </ol> <p><b>Details of your claim that will be publicly available</b> If you claim for periods starting on or after 1 December 2020, HMRC will publish details of your claim on GOV.UK. HMRC are doing this to:</p> <ul style="list-style-type: none"> <li>• meet their transparency commitments</li> <li>• deter fraudulent claims</li> </ul> <p>HMRC will publish this information monthly, updating the previous month's information with any amendments. You can:</p> <ul style="list-style-type: none"> <li>• <a href="#">view the latest data for claims made through the scheme</a></li> <li>• <a href="#">find out what to do if publishing your claim could leave individuals at risk of violence or intimidation</a></li> </ul>	<ul style="list-style-type: none"> <li>• Employers cannot enter into any transaction with the worker which reduces the wages below the amount claimed. This includes any administration charge, fees or other costs in connection with the employment. Where an employee had authorised their employer to make deductions from their salary, these deductions can continue while the employee is furloughed provided that these deductions are not administration charges, fees or other costs in connection with the employment.</li> </ul> <p><b>When the government ends the scheme</b> When the scheme closes, you must decide to either:</p> <ul style="list-style-type: none"> <li>• bring your employees back to work on their normal hours</li> <li>• reduce your employees' hours</li> <li>• terminate their employment (<a href="#">normal redundancy rules apply to furloughed employees</a>)</li> </ul> <p><a href="#">Find out how and when to report employees' wages to HMRC using the</a></p>
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<p>Self-Employment Income Support Scheme</p>	<p>Provides critical support to the self-employed in the form of grants, each available for three month periods. The fourth grant will cover the period 1 February 2021 to 30 April 2021 and the fifth grant will cover the period May 2021 to September 2021.</p>	<p><b>Who can claim</b></p> <ul style="list-style-type: none"> <li>To be eligible for the fourth grant you must be a self-employed individual or a member of a partnership. You cannot claim the grant if you trade through a limited company or trust.</li> </ul> <p>You must have traded in both tax years:</p> <ul style="list-style-type: none"> <li>2019 to 2020 and submitted your tax return on or before 2 March 2021</li> <li>2020 to 2021</li> </ul> <p>You must either:</p> <ul style="list-style-type: none"> <li>be currently trading but <a href="#">are impacted by reduced demand</a> due to coronavirus</li> <li>have been trading but are <a href="#">temporarily unable to do so due</a> to coronavirus</li> </ul> <p>You must also declare that you:</p> <ul style="list-style-type: none"> <li>intend to continue to trade</li> </ul>	<ul style="list-style-type: none"> <li>The online claims service for the fourth grant will be available from late April 2021.</li> <li>If you're eligible based on your tax returns, HMRC will contact you in mid-April to give you a date that you can make your claim from. It will be given to you either by email, letter or within the online service.</li> <li>You'll need to confirm you meet other eligibility criteria when you make your claim.</li> <li>You must make your claim on or before 1 June 2021.</li> <li>You can <a href="#">check a list of genuine HMRC contacts</a> via the GOV.UK</li> </ul>

		<ul style="list-style-type: none"> <li>• reasonably believe there will be a significant reduction in your trading profits</li> </ul> <p><b>Reasonable belief</b></p> <ul style="list-style-type: none"> <li>• In order to claim the fourth grant, you must reasonably believe that you'll suffer a significant reduction in trading profits, due to reduced business activity, capacity, demand or inability to trade due to coronavirus between 1 February 2021 and 30 April 2021.</li> <li>• You must keep evidence that shows how your business has been impacted by coronavirus resulting in less business activity than otherwise expected.</li> <li>• HMRC expects you to make an honest assessment about whether you reasonably believe your business will have a significant reduction in profits.</li> </ul> <p><b>Significant reduction</b></p> <ul style="list-style-type: none"> <li>• Before you make a claim, you must decide if the impact on your business between 1 February 2021 and 30 April 2021 will cause a significant reduction in your trading profits for the tax year you report them in.</li> <li>• HMRC cannot make this decision for you because your individual and wider business circumstances</li> </ul>	<p>website if you receive any suspicious texts, calls or emails claiming to be from HMRC as this may be a scam.</p>
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		<p>will need to be considered when deciding whether the reduction is significant.</p> <ul style="list-style-type: none"><li>• You should wait until you have a reasonable belief that your trading profits are going to be significantly reduced, before you make your claim.</li><li>• You do not have to consider any other coronavirus scheme support payments that you have received when deciding if you've had a significant reduction in your trading profits.</li><li>• There are some <a href="#">examples that can help you decide</a>. Find these via the GOV.UK website.</li></ul> <p><b>How HMRC works out your eligibility based on your tax returns</b></p> <ul style="list-style-type: none"><li>• To work out your eligibility for the fourth grant HMRC will first look at your 2019 to 2020 Self Assessment tax return. Your trading profits must be no more than £50,000 and at least equal to or more than your non-trading income.</li><li>• If you're not eligible based on your 2019 to 2020 Self Assessment tax return, HMRC will then look at the tax years 2016 to 2017, 2017 to 2018, 2018 to 2019 and 2019 to 2020.</li></ul> <p><b>How different circumstances affect the scheme</b></p>	
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		<p>There are some circumstances that can affect your eligibility such as if:</p> <ul style="list-style-type: none"><li>• your return is late, amended or under enquiry</li><li>• you're a member of a partnership</li><li>• you had a new child</li><li>• you have loans covered by the loan charge provisions</li><li>• you claim averaging relief</li><li>• you're a military reservist</li><li>• you're non-resident or chose the remittance basis</li></ul> <p>• If you claim Maternity Allowance this will not affect your eligibility for the grant.</p> <p>Find out more information on how your <a href="#">circumstances affect your eligibility</a> via the GOV.UK website.</p> <p><b>How much you'll get</b></p> <ul style="list-style-type: none"><li>• The fourth grant is calculated at 80% of 3 months' average trading profits. It will be paid out in a single instalment and capped at £7,500 in total. How much you receive will depend on your average trading profits.</li><li>• HMRC will work out your average trading profits using up to 4 years' of submitted tax returns. This may affect the amount you'll get which could be higher or lower than your previous grants.</li></ul>	
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		<ul style="list-style-type: none"> <li>• HMRC will take into account trading profits from the 2016 to 2017, 2017 to 2018, 2018 to 2019 and 2019 to 2020 tax years. If you have a gap in the years you have traded, HMRC will only use your most recent returns after the gap to work out the grant.</li> </ul> <p><b>How the grant is treated</b></p> <ul style="list-style-type: none"> <li>• The grant is subject to Income Tax and self-employed National Insurance Contributions. It must be reported on your 2021 to 2022 Self Assessment tax return.</li> <li>• The grant also counts towards your annual allowance for pension contributions.</li> <li>• SEISS grants are not counted as ‘access to public funds’, and you can claim the grant on all categories of work visa.</li> </ul> <p><b>Further support</b></p> <ul style="list-style-type: none"> <li>• There will be a fifth grant covering May 2021 to September 2021.</li> <li>• Guidance on how to claim the fifth grant will be provided in due course.</li> </ul>	
Pay VAT deferred due to	Find out how to pay VAT payments deferred between 20 March and	If you deferred VAT payments due between 20 March 2020 and 30 June 2020 and still have payments to make, you can:	<p><b>Paying your deferred VAT in full</b></p> <p>If you were unable to pay in full by 31 March 2021, you may still be able to</p>

<p>coronavirus (COVID-19)</p>	<p>30 June 2020. You can pay now or join the VAT deferral new payment scheme.</p>	<ul style="list-style-type: none"> <li>• pay the deferred VAT in full now</li> <li>• join the VAT deferral new payment scheme – the online service is open between 23 February and 21 June 2021</li> <li>• contact HMRC on telephone: 0800 024 1222 by 30 June 2021 if you need extra help to pay</li> </ul> <p>You may be charged a 5% penalty or interest if you do not pay in full or make an arrangement to pay by 30 June 2021.</p> <p><b>Join the VAT deferral new payment scheme</b></p> <ul style="list-style-type: none"> <li>• The VAT deferral new payment scheme is open from 23 February 2021 up to and including 21 June 2021.</li> </ul> <p>The new scheme lets you:</p> <ul style="list-style-type: none"> <li>• pay your deferred VAT in equal instalments, interest free</li> <li>• choose the number of instalments, from 2 to 11 (depending on when you join)</li> </ul> <p><b>Instalment options available to you</b></p> <ul style="list-style-type: none"> <li>• When you decide to join the scheme will determine the maximum number of instalments that are available to you.</li> <li>• If you join by 19 March 2021 you'll have 11 instalments available to you</li> </ul>	<p>avoid being charged penalties or interest by either:</p> <ul style="list-style-type: none"> <li>• Joining the new payment scheme by 21 June 2021</li> <li>• <a href="#">Paying your deferred VAT in full by 30 June 2021</a>.</li> </ul> <p><b>How to join the new payment scheme</b></p> <p>Before joining you must:</p> <ul style="list-style-type: none"> <li>• Have your VAT registration number</li> <li>• Create your own <a href="#">Government Gateway</a> account (if you don't already have one)</li> <li>• Submit any outstanding VAT returns from the last 4 years – otherwise you'll not be able to join the scheme</li> <li>• <a href="#">Correct errors on your VAT returns</a> as soon as possible.</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>To use the online scheme you must:</p> <ul style="list-style-type: none"> <li>• join the scheme yourself, your agent cannot do this for you</li> <li>• still have deferred VAT to pay</li> <li>• be up to date with your VAT returns</li> <li>• join by 21 June 2021</li> </ul>
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		<ul style="list-style-type: none"> <li>• If you join by 21 April 2021 you'll have 10 instalments available to you</li> <li>• If you join by 19 May 2021 you'll have 9 instalments available to you</li> <li>• If you join by 21 June 2021 you'll have 8 instalments available to you</li> </ul> <p>• If you join the scheme, you can still have a Time to Pay arrangement for other HMRC debts and outstanding tax.</p>	<ul style="list-style-type: none"> <li>• pay the first instalment when you join</li> <li>• pay your instalments by Direct Debit (if you want to use the scheme but cannot pay by Direct Debit, there's an <a href="#">alternative entry route</a> for you)</li> <li>• Join the scheme via <a href="#">GOV.UK</a></li> </ul> <p><b>If you cannot use the online service</b> There may be circumstances where you cannot use the online service, for example if you:</p> <ul style="list-style-type: none"> <li>• do not have a UK bank account</li> <li>• cannot pay by Direct Debit</li> <li>• have dual signatories on your account</li> </ul> <p>If you want to join the new payment scheme, but cannot use the online service, contact the COVID-19 helpline on telephone: 0800 024 1222. An advisor will help you join.</p> <p><b>Correcting errors on VAT returns for the VAT deferral period</b> The VAT deferral period covered accounting periods for:</p> <ul style="list-style-type: none"> <li>• February 2020</li> <li>• March 2020</li> </ul>
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			<ul style="list-style-type: none"><li>• April 2020</li><li>• May 2020 - for Payment on Account customers and certain Non-Standard Tax Periods only, in addition to the above periods</li></ul> <p>If you notice an error on a VAT return which relates to a period covered by the scheme, you should:</p> <ol style="list-style-type: none"><li>1. <a href="#">fill in form VAT652</a></li><li>2. <a href="#">send it to HMRC's VAT Error Correction Team</a></li></ol> <p><b>Deferring extra payments resulting from error corrections</b></p> <ul style="list-style-type: none"><li>• You cannot include extra payments after you've joined the scheme. Any error correction relating to the deferral period that is notified to HMRC after 31 March 2021, cannot be deferred and interest will apply.</li><li>• You may be contacted by HMRC if they've carried out a VAT compliance check and found that extra payments are due for the deferral period. These extra payments cannot be deferred if notified to you after 31 March 2021 and interest will apply.</li></ul>
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			<p><b>If you're not able to pay your deferred VAT</b></p> <p>If you are still unable to pay and need more time, find out what to do <a href="#">if you cannot pay your tax bill on time</a> via the gov.uk website.</p>
HMRC Time to Pay Service	If you cannot pay your tax bill on time because of coronavirus, you may be able to delay it without penalty using HMRC's Time to Pay service.	<p>You must arrange to pay your tax bill with HM Revenue and Customs (HMRC) if you either:</p> <ul style="list-style-type: none"> <li>miss a payment</li> <li>know you cannot pay on time</li> </ul> <ul style="list-style-type: none"> <li>If you pay a tax bill late you must pay interest on the amount you owe until it's paid off. You can avoid penalties by arranging a payment plan with HMRC before the tax is due – or by 1 April for Self Assessment.</li> <li>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</li> <li>This allows businesses and individuals to pay off their debt by instalments over a period of time.</li> <li>Arrangements are agreed on a case-by-case basis and tailored to individual circumstances and liabilities</li> </ul> <p>You are eligible if your business:</p>	<p>Call the HMRC Helpline on 0800 024 1222</p> <p>Alternatively you can contact HMRC via webchat (Monday to Friday, 8am to 4pm).</p> <p>Advisers can only talk to you about problems paying your taxes due to Covid-19. This could be:</p> <ul style="list-style-type: none"> <li>Self-Assessment</li> <li>VAT</li> <li>Employers' PAYE</li> <li>Corporation Tax</li> </ul> <p>A link to the webchat facility is available via the <a href="#">HMRC section</a> of the UK Government website.</p> <p><b>If you cannot pay your Self Assessment tax bill</b></p> <p>You can <a href="#">set up a payment plan online</a> to spread the cost of your latest Self Assessment bill if:</p>

		<ul style="list-style-type: none"> <li>• Pays tax to the UK Government</li> <li>• Has outstanding tax liabilities</li> </ul>	<ul style="list-style-type: none"> <li>• you owe £30,000 or less</li> <li>• you do not have any other payment plans or debts with HMRC</li> <li>• your tax returns are up to date</li> <li>• it's less than 60 days after the payment deadline</li> </ul> <p>You do not need to contact HMRC if you set up a payment plan. Call the Self Assessment helpline if you're not eligible for a payment plan or cannot use the online service.</p> <p><b>Self Assessment Payment Helpline</b> Telephone: 0300 200 3822</p>
Statutory Sick Pay (SSP) Rebate	Allows small-and medium-sized businesses and employers to reclaim Statutory Sick Pay (SSP) paid for sickness due absence due to COVID-19.	<ul style="list-style-type: none"> <li>• The Coronavirus Statutory Sick Pay Rebate Scheme will repay employers the <a href="#">Statutory Sick Pay</a> paid to current or former employees</li> </ul> <p>This scheme is for employers. You can claim back up to 2 weeks of SSP if:</p> <ul style="list-style-type: none"> <li>• You have already paid your employee's sick pay (<a href="#">use the SPP calculator</a> to work out how much to pay)</li> <li>• You're claiming for an employee who's <a href="#">eligible for sick pay due to coronavirus</a></li> <li>• You have a PAYE payroll scheme that was created and started on or before 28 February 2020</li> </ul>	<p>The online service you'll use to <a href="#">claim back Statutory Sick Pay</a> is now available.</p> <p>Use the <a href="#">SSP calculator</a> to work out the actual amount you can claim.</p> <ul style="list-style-type: none"> <li>• You must have paid your employees' sick pay before you claim it back</li> <li>• If you use an agent who is authorised to do PAYE online for you, they will be able to claim on your behalf.</li> <li>• Employers who are unable to claim online should have received a letter on an alternative way to claim.</li> </ul>



		<ul style="list-style-type: none"> <li>You had fewer than 250 employees on 28 February 2020 across all your PAYE payroll schemes</li> </ul> <p>Employees do not have to give you a doctor’s fit note for you to make a claim. But you can ask them to give you either:</p> <ul style="list-style-type: none"> <li>An <a href="#">isolation note from NHS-111</a> if they are self-isolating and cannot work because of coronavirus</li> <li>A ‘shielding note’ or a letter from their doctor or health authority advising them to shield because they’re at high risk of severe illness from coronavirus</li> </ul> <ul style="list-style-type: none"> <li>The Scheme covers all types of employment contracts (full-time, part-time, employees on agency contracts and employees on flexible or zero hours contracts as well as fixed term contracts until the date their contract ends).</li> </ul> <p>You can make a claim for SSP paid due to coronavirus to employees who have been transferred to you under Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE) if you had:</p> <ul style="list-style-type: none"> <li>A PAYE scheme that was created and started on or before 28 February 2020</li> <li>Fewer than 250 employees (including TUPE transferred employees) across all PAYE payroll schemes on 28 February 2020</li> <li>If you did not have a PAYE scheme that was created on or before 28 February 2020, but the</li> </ul>	<p><a href="#">Contact HMRC</a> if you have not received a letter and are unable to make any eligible claims online.</p> <ul style="list-style-type: none"> <li>If you make multiple claims, the claim periods can overlap.</li> </ul> <p><b>Before you make a claim</b></p> <ul style="list-style-type: none"> <li><a href="#">Check that you can use the Coronavirus Statutory Sick Pay Rebate Scheme</a></li> <li>Be registered for <a href="#">PAYE Online</a></li> <li>Have already paid your employees’ sick pay</li> <li><a href="#">Work out your claim period</a></li> </ul> <p>You’ll need:</p> <ul style="list-style-type: none"> <li>The number of employees you are claiming for</li> <li>Start and end dates of your claim period</li> <li>The total amount of coronavirus-related Statutory Sick Pay you have paid to your employees for the claim period – this should not exceed the <a href="#">weekly rate of SSP that is set</a></li> <li>Your Government Gateway user ID and password that you got when you registered for PAYE Online – if you do not have this <a href="#">find out how to get your lost ID</a>.</li> </ul>
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		<p>previous employer did, you can make a claim if they had fewer than 250 employees across all their PAYE schemes on that date.</p> <ul style="list-style-type: none"> <li>• As the new employer, you can only make claims for SSP that you have paid, a claim cannot include SSP paid by the previous employer.</li> <li>• You can claim back from both the Coronavirus Job Retention Scheme and the Coronavirus Statutory Sick Pay Rebate Scheme for the same employee but not for the same period of time.</li> <li>• Your claim amount should not take you above the state aid limits under the <a href="#">EU Commission temporary framework</a>. This is when combined with other aid received under the framework. The maximum level of state aid that a business may receive is €800,000. There is a lower maximum for agriculture at €100,000 and aquaculture and fisheries at €120,000.</li> <li>• Connected companies and charities can also use the scheme if their total combined number of PAYE employees are fewer than 250 on or before 28 February 2020.</li> </ul> <p>The repayment will cover up to 2 weeks SSP starting from the first qualifying day of sickness, if an employee is unable to work because they:</p> <ul style="list-style-type: none"> <li>• Have coronavirus symptoms</li> <li>• Are self-isolating because someone they live with has symptoms</li> </ul>	<ul style="list-style-type: none"> <li>• Your employer PAYE scheme reference number</li> <li>• Contact name and phone number of someone HMRC can contact if they have queries</li> <li>• UK bank or building society details (only provide bank account details where a Bacs payment can be accepted)</li> </ul> <p><b>After you've claimed</b></p> <ul style="list-style-type: none"> <li>• Your claim will be checked, and if valid, paid into the account you supplied within 6 working days.</li> <li>• Do not contact HMRC unless it has been more than 10 working days since you have made your claim and you have not received it or been contacted by HMRC within that time.</li> <li>• HMRC will check claims and take appropriate action to withhold or recover payments found to be dishonest or inaccurate. Where employers knowingly and deliberately provide false or misleading information to benefit from the claim, HMRC will apply penalties of up to £3000.</li> </ul>
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		<ul style="list-style-type: none"> <li>• Most people are asked to self-isolate for 3 days before surgery. In this case, the day of surgery will be the 4th day of their period of incapacity for work. You cannot claim repayment of SSP for the day of surgery or any other days when the absence is not due to coronavirus.</li> <li>• A 'qualifying day' is a day an employee usually works on. The weekly rate was £95.85 before 6 April 2021 and is now £96.35. If you're an employer who pays more than the weekly rate of Statutory Sick Pay you can only claim up to the weekly rate paid.</li> <li>• From 8 June 2020, the majority of people entering or returning to the UK will be required to quarantine for 14 days. If an employee is unable to work during this period, they will not qualify for SSP unless they also meet one of the above criteria.</li> </ul> <p>Detailed guidance around <a href="#">claiming back Statutory Sick Pay paid to employees due to coronavirus (Covid-19)</a> is available via the UK Government website.</p>	
Kickstart Scheme	£2 billion fund to create job placements for 16 to 24 year olds who are on Universal Credit and are deemed to be at risk of long term unemployment.	<p>The Kickstart Scheme has changed:</p> <ul style="list-style-type: none"> <li>• You no longer need a minimum of 30 job placements to apply directly for a grant.</li> </ul> <p><b>How the scheme works</b></p> <p>The Kickstart Scheme provides funding to create new job placements for 16 to 24 year olds on Universal Credit who are at risk of long term unemployment.</p>	<p>You can now apply for a Kickstart Grant by either:</p> <ul style="list-style-type: none"> <li>• <a href="#">applying online</a> yourself</li> <li>• getting help from a Kickstart gateway who is already working with the Kickstart Scheme</li> </ul>

		<p>Employers of all sizes can apply for funding which covers:</p> <ul style="list-style-type: none"> <li>• 100% of the National Minimum Wage (or the National Living Wage depending on the age of the participant) for 25 hours per week for a total of 6 months</li> <li>• associated employer National Insurance contributions</li> <li>• employer minimum automatic enrolment contributions</li> <li>• Employers can spread the start date of the job placements up until the end of December 2021.</li> </ul> <ul style="list-style-type: none"> <li>• Further funding is available to provide support so that young people on the scheme can get a job in the future.</li> </ul> <p><b>What is a Kickstart gateway</b></p> <ul style="list-style-type: none"> <li>• A Kickstart gateway already has a Kickstart Scheme grant agreement with the Department for Work and Pensions (DWP). They can add employers and job placements to this grant agreement.</li> <li>• A Kickstart gateway can be any type of organisation, such as a local authority, charity or trade body.</li> </ul> <p>Kickstart gateways will:</p> <ul style="list-style-type: none"> <li>• gather information about the job placements you'd like to offer</li> </ul>	<p>You can <a href="#">add more job placements to your grant agreement</a> if you or your gateway already has one. You do not need to apply again.</p> <p>You will need to <a href="#">provide information about the job placements</a> during the application.</p> <p><b>How you will get the funding</b></p> <ul style="list-style-type: none"> <li>• If you apply online, DWP will send the funding directly to you.</li> <li>• If you apply through a Kickstart gateway, DWP will send the funding to them. The Kickstart gateway will be responsible for sending the funding to you.</li> </ul> <p><b>£1,500 per job placement</b></p> <ul style="list-style-type: none"> <li>• If you apply directly, the £1,500 setup costs will be paid when you tell DWP that the young person has started the job placement.</li> <li>• If you apply through a Kickstart gateway, you need to tell them when the young person starts their job placement. They can then send you the £1,500 set up costs.</li> <li>• If you get someone else to do some of the job placement setup or</li> </ul>
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		<ul style="list-style-type: none"> <li>• share this information with DWP on your behalf</li> <li>• pay the funding to you (for example the young person's salary)</li> </ul> <ul style="list-style-type: none"> <li>• They may also offer employability support to the young people in the job placement.</li> </ul> <p><a href="#">Find a Kickstart gateway</a> via the UK Government website.</p> <p><b>£1,500 per job placement</b> You'll get £1,500 funding per job placement. This should be spent on setup costs and supporting the young person develop their employability skills.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• training and employability support (provided by you, a Kickstart gateway or another provider)</li> <li>• IT equipment and software</li> <li>• uniform or Personal Protective Equipment</li> </ul> <p><b>Job placement criteria</b> The job placements created with Kickstart funding must be new jobs. They must not:</p> <ul style="list-style-type: none"> <li>• replace existing or planned vacancies</li> <li>• cause existing employees, apprentices or contractors to lose or reduce their working hours</li> </ul> <p>The job placements must:</p>	<p>employability support for you, you'll have to agree how you will share this money.</p> <p><b>Kickstart Scheme wages and related costs</b></p> <ul style="list-style-type: none"> <li>• The DWP will use information from HMRC to check that the young person is still employed. The grant funding to pay the young person's salary will be paid in monthly arrears when DWP know they are: <ul style="list-style-type: none"> <li>○ enrolled on your payroll</li> <li>○ being paid through Pay As You Earn (PAYE)</li> </ul> </li> <li>• You can pay a higher wage and for more hours but the funding will not cover this.</li> <li>• A funding schedule is available via the <a href="#">GOV.UK website</a>.</li> </ul> <p><b>Getting the young people into the job placements</b> Kickstart Scheme job placements are only available for Universal Credit claimants aged 16 to 24 who are referred to you by DWP.</p>
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			<p>You must tell DWP as soon as possible if a young person either:</p> <ul style="list-style-type: none"> <li>• leaves their job placement before the end of the 6-month period</li> <li>• needs to temporarily leave their job placement (for example for special leave or coronavirus-related restrictions)</li> <li>• If a young person leaves their job placement early, the next scheduled wage payment from DWP will be the last you receive for them.</li> <li>• DWP may be able to extend the funding period if the young person has to temporarily stop working.</li> </ul>
Local Authority Discretionary Fund	A £120 million fund will be distributed by local authorities (local councils) across Scotland. It will help with the short-term financial challenges being experienced by businesses.	<ul style="list-style-type: none"> <li>• Eligibility for this fund is determined by local authorities, please check your local authority website.</li> <li>• This is for businesses in Scotland who have not been eligible for previous business support grants.</li> <li>• If your business is still being adversely impacted by Tier 4 restrictions (and you have not received any support), you are eligible to apply.</li> </ul>	<p>This fund is managed by local authorities. Funds will be issued at their discretion. They will assess which businesses have not received support until now and are most in need.</p> <p>Further information on these funds will be published on local council websites.</p>
Flexible Workforce Development Fund (FWDF)	Provides employers in Scotland who are UK Apprenticeship Levy-payers with flexible workforce development	<ul style="list-style-type: none"> <li>• Eligible employers can use the FWDF to address priority skills gaps in their organisation by accessing up to £15,000 in funding to create tailored training programmes with their local college.</li> </ul>	Applications are now open – please contact your nearest college to register your interest and discuss your training needs.



	<p>training opportunities within the high-quality learning environments available in Scotland's colleges. It is also open to SMEs across the private, public and third sectors.</p>	<ul style="list-style-type: none"> <li>• SMEs will be able to access up to £5,000 of college and Open University training.</li> <li>• The fund is flexible and allows employers to choose the training that will bring the greatest benefits to their organisation, while motivating and engaging their employees. The fund can be used to completely cover training or to partially cover training at a higher cost.</li> <li>• The FWDF is available to all UK Apprenticeship Levy-paying employers in Scotland across the private, public and third sector. It is also now open to SMEs (November 2020). If you are an employer with a wage bill of over £3 million, then you may be eligible to apply for the Flexible Workforce Development Fund to meet your skills gaps.</li> <li>• Employers must provide evidence of their Levy-paying status as part of their FWDF application.</li> <li>• The FWDF does not support provision of industry qualifications/ training where there is a statutory employer obligation as required by law.</li> </ul>	<p>The deadline for applications is 31 July 2021.</p> <ul style="list-style-type: none"> <li>• For Levy-paying employers who are interested in using private training provision administered through SDS, <a href="#">you need to fill out an enquiry form</a>.</li> <li>• For all other FWDF enquiries, including SME applications and how to apply, please <a href="#">visit the Scottish Funding Council website</a></li> <li>• Colleges should work with UK Apprenticeship Levy-paying employers in their region to identify the training they require that will help make a demonstrable return on investment. The analysis should form the basis of the employer's application, and colleges should work with employers to support the application process.</li> <li>• Employers operating on a Scotland-wide basis or across more than one college region may only submit one FWDF application to the college of their choice. On their application, employers are required to formally</li> </ul>
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			<p>declare that their application is on behalf of the whole company and is their sole FWDF application.</p> <ul style="list-style-type: none"> <li>• The fund is in addition to apprenticeship support, which is available to all employers in Scotland, and Individual Training Accounts (ITAs), which provide eligible individuals with the opportunity to undertake learning opportunities to develop their skills for employment.</li> <li>• The FWDF may be particularly beneficial in addressing skills gaps and training needs of the older workforce and those with protected characteristics.</li> </ul>
Business Rates Relief	The Scottish Government has introduced extra rates relief discounts to help owners of non-domestic properties, including businesses, deal with the impact of coronavirus.	<p>The discounts include:</p> <ul style="list-style-type: none"> <li>• 1.6% relief on all non-domestic properties in Scotland</li> <li>• 100% rates relief for retail, hospitality and leisure businesses</li> <li>• Small Business Bonus Scheme</li> <li>• Payment deferral</li> <li>• Support for water bills</li> </ul> <ul style="list-style-type: none"> <li>• The rates relief is available to non-domestic properties from 1 April 2020 to 31 March 2021.</li> </ul>	<p>You do not need to apply for the following relief – it will be applied to your bill automatically by your council:</p> <ul style="list-style-type: none"> <li>• 1.6% relief on all non-domestic properties in Scotland</li> <li>• 100% rates relief for retail, hospitality and leisure businesses</li> </ul> <ul style="list-style-type: none"> <li>• You need to <a href="#">apply for the Small Business Bonus Scheme</a> through your local authority by completing an application form. You should be</li> </ul>

		<ul style="list-style-type: none"> <li>Retail, hospitality, leisure and aviation businesses will have their relief extended for at least an additional three months.</li> </ul>	<p>able to find this on your council's website.</p> <ul style="list-style-type: none"> <li>For payment deferral, you need to contact your local authority.</li> <li>For water bills support, you should contact your water services supplier directly.</li> </ul>
<p>Non-Domestic Rates Relief</p> <p>(Specific Sectors)</p>	<p>Rates holiday for 2020/21 tax year. Retail, hospitality, leisure and aviation businesses will have their relief extended for at least an additional three months beyond the original date of 31 March 2021.</p>	<p><b>Retail, hospitality and leisure businesses</b></p> <ul style="list-style-type: none"> <li>Retail, hospitality and leisure businesses will get 100% rates relief. This will be extended for at least three months beyond the original end date of 31 March 2021.</li> <li>To get this relief, a property has to be occupied. Properties that have closed temporarily due to the government's coronavirus advice will be treated as occupied.</li> </ul> <p><b>Airports and airlines</b></p> <ul style="list-style-type: none"> <li>Scottish airports will get 100% rates relief for a year, as will organisations providing handling services for scheduled passenger flights at Scottish airports. This relief will be extended for at least three months beyond the original end date of 31 March 2021.</li> <li>Due to the unique role that Loganair plays in providing connectivity to the Highlands and Islands, they will also get 100% rates relief for a year. No other airline will receive rate relief in Scotland.</li> </ul>	<p>You do not need to apply for this relief. It will be applied to your bill by your local council.</p> <p>Contact your local council if you're not sure if you're eligible or if you need more information.</p>

		<ul style="list-style-type: none"> <li>Any organisations providing a “handling service” at Scottish airports are eligible. A definition of <a href="#">handling services</a> can be found via the Scottish Government website.</li> </ul>	
Recovery Loan Scheme (RLS)	Helps businesses of any size can access loans and other kinds of finance so they can recover after the pandemic and during the transition period.	<ul style="list-style-type: none"> <li>Up to £10 million is available per business. The actual amount offered and the terms are at the discretion of participating lenders.</li> <li>The government guarantees 80% of the finance to the lender. As the borrower, you are always 100% liable for the debt.</li> </ul> <p><b>Eligibility</b> You can apply for a loan if your business:</p> <ul style="list-style-type: none"> <li>is trading in the UK</li> </ul> <p>You will need to show that your business:</p> <ul style="list-style-type: none"> <li>would be viable were it not for the pandemic</li> <li>has been adversely impacted by the pandemic</li> <li>is not in collective insolvency proceedings</li> </ul> <ul style="list-style-type: none"> <li>Business that have received support under the earlier COVID-19 guaranteed loan schemes are still be eligible to access finance under this scheme, if they meet all other eligibility criteria.</li> </ul> <p><b>Who cannot apply</b> Businesses from any sector can apply, except:</p> <ul style="list-style-type: none"> <li>banks, building societies, insurers and reinsurers (but not insurance brokers)</li> </ul>	<p>The scheme is open until 31 December 2021, subject to review.</p> <p>Loans are available through a network of accredited lenders, listed on the <a href="#">British Business Bank’s website</a>.</p>

		<ul style="list-style-type: none"><li>• public-sector bodies</li><li>• state-funded primary and secondary schools</li></ul> <p><b>What you can get</b></p> <ul style="list-style-type: none"><li>• Term loans and overdrafts of between £25,001 and £10 million per business.</li><li>• Invoice or asset finance of between £1,000 and £10 million per business.</li><li>• No personal guarantees will be taken on facilities up to £250,000, and a borrower's principal private residence cannot be taken as security.</li></ul> <p><b>How long the loan is for</b> The maximum length of the facility depends on the type of finance you apply for and will be:</p> <ul style="list-style-type: none"><li>• Up to 3 years for overdrafts and invoice finance facilities</li><li>• Up to 6 years for loans and asset finance facilities</li></ul> <p><b>Interest and fees to be paid by the business from the outset</b></p> <ul style="list-style-type: none"><li>• Businesses are required to meet the costs of interest payments and any fees associated with the RLS facility</li><li>• The annual effective rate of interest, upfront fee and other fees cannot be more than 14.99%.</li></ul>	
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<p>Help to Grow Programme – Management and Digital</p>	<p>The UK Government’s Help to Grow programme is designed to help small and medium-sized businesses (SMEs) across the UK learn new skills, reach new customers and boost profits.</p>	<p>The programme has two strands:</p> <ul style="list-style-type: none"> <li>• Help to Grow: Management – an Executive Development programme that could help you improve business performance and growth potential</li> <li>• Help to Grow: Digital – free online advice and discounts on software that could help you save time and cut costs</li> </ul> <p><b>Help to Grow: Management</b></p> <ul style="list-style-type: none"> <li>• This 12-week programme for SMEs will begin in June 2021. It is delivered by leading business schools across the UK, with 30,000 places available over 3 years.</li> <li>• The programme will combine a practical curriculum, with 1:1 support from a business mentor, peer-learning sessions and an alumni network.</li> <li>• Designed to be manageable alongside full-time work, this programme will help small business leaders develop their strategic skills. The main modules will cover financial management, innovation and digital adoption.</li> <li>• By the end of the programme, participants will develop a tailored business growth plan to lead their business to its full potential.</li> </ul>	<p>The Help to Grow: Management programme runs for 12 weeks from June 2021.</p> <p>Register your interest now via <a href="https://helptogrow.campaign.gov.uk/">https://helptogrow.campaign.gov.uk/</a></p>
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		<p><b>Help to Grow: Digital</b></p> <ul style="list-style-type: none"> <li>• A new online platform launching in autumn 2021 will provide free impartial advice for SMEs on how technology can boost their performance.</li> </ul> <p>Eligible businesses will also be able to get a discount of up to 50% on the costs of approved software, worth up to £5,000. Vouchers are initially expected to be available for software that helps businesses:</p> <ul style="list-style-type: none"> <li>• build customer relationships and increase sales</li> <li>• make the most of selling online</li> <li>• manage their accounts and finances digitally</li> </ul> <p><b>Am I eligible?</b></p> <p><b>Help to Grow: Management</b></p> <ul style="list-style-type: none"> <li>• UK businesses from any sector that have been operating for more than 1 year, with between 5 to 249 employees are eligible.</li> <li>• The participant should be a decision maker or member of the senior management team within the business – for example, the chief executive or finance director.</li> <li>• Charities are not eligible.</li> </ul> <p><b>Help to Grow: Digital</b></p> <ul style="list-style-type: none"> <li>• All businesses can access the free online advice on the platform.</li> </ul>	
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		<p>The discount voucher for software is expected to be available to UK business that:</p> <ul style="list-style-type: none"> <li>• employ between 5 and 249 employees and are registered at Companies House</li> <li>• have been trading for more than 12 months</li> <li>• are purchasing the discounted software for the first time</li> </ul> <ul style="list-style-type: none"> <li>• Full details on the businesses and software eligible for the voucher will be published in summer 2021.</li> </ul> <p><b>What does this cost?</b></p> <ul style="list-style-type: none"> <li>• The Help to Grow: Management programme is 90% subsidised by government – participants will be charged £750.</li> <li>• The Help to Grow: Digital online platform is free to use. Businesses receiving a discount voucher for software must cover the remaining cost of the software.</li> </ul>	
VAT: temporary reduced rate for hospitality, hotel accommodati	Allows VAT registered businesses to apply a temporary 5% reduced rate of VAT to certain supplies relating to hospitality, hotel and holiday accommodation	<ul style="list-style-type: none"> <li>• The temporary reduced rate of 5% has been extended and will now apply to supplies that are made between 15 July 2020 and 30 September 2021.</li> <li>• From 1 October 2021 until 31 March 2022, a VAT rate of 12.5% will apply.</li> </ul>	The reduced rate of VAT means that some businesses may have to alter how they carry out their VAT calculations. This includes businesses which use the Flat Rate Scheme and the Tour Operators Margin Scheme. If your business uses one of these schemes, the UK Government guidance includes



<p>on and attractions</p>	<p>and admissions to certain attractions</p>	<ul style="list-style-type: none"> <li>• These changes are being brought in as an urgent response to the coronavirus (COVID-19) pandemic to support businesses severely affected by forced closures and social distancing measures.</li> <li>• Guidance is available on which supplies are eligible for the reduced rate of VAT and how the changes will affect different types of businesses.</li> </ul> <p><b>Am I eligible?</b></p> <ul style="list-style-type: none"> <li>• Yes, if you are a VAT-registered business making supplies in hospitality, hotel and holiday accommodation or admission to certain attractions. Full details of eligible supplies are available on the UK Government website.</li> </ul>	<p>information on how the changes will affect you.</p> <p>There may be situations where you receive payments or issue invoices before 15 July 2020 for supplies that take place on or after 15 July 2020. The guidance also covers how to handle these situations.</p> <p>Read the full guidance via the <a href="#">UK Government</a> website</p>
<p>Seafood Producers Resilience Fund</p>	<p>Provides support to eligible shellfish catchers and eligible shellfish and trout aquaculture businesses in Scotland which are experiencing financial hardship due to Covid-19 and issues with exporting to the EU following the post-Brexit transition period.</p>	<ul style="list-style-type: none"> <li>• The funding aims to help businesses which have lost access to domestic and international food markets as a result of Covid-19 and the difficult trading conditions that have resulted from the end of the transition period following the UK's withdrawal from the EU.</li> </ul> <p>The scheme will provide vital cash to vulnerable fishers and producers as quickly as possible in order to:</p> <ul style="list-style-type: none"> <li>• support the seafood producing sector</li> <li>• ensure that viable businesses are not lost</li> <li>• keep jobs in remote coastal communities</li> </ul>	<p>The deadline for applications for aquaculture undertakings is 23 April 2021.</p> <p>Applications are now closed for fishing vessels</p> <p>Application forms can be downloaded from the <a href="#">Scottish Government website</a>. Please read the application form carefully before submitting.</p> <p>There are separate forms for aquaculture businesses and for fishing</p>

		<ul style="list-style-type: none"> <li>• This funding does not prevent vessels from fishing, or businesses from operating.</li> </ul> <p><b>For trout and shellfish aquaculture undertakings:</b></p> <ul style="list-style-type: none"> <li>• This support will be provided through three monthly grant payments for January, February and March 2021, respectively. A grant application must be completed for each month for which a grant is sought.</li> <li>• Grants made under the scheme will subject to a cap of £40,500 per undertaking or £45,600 per undertaking where the undertaking also owns vessels in the catching sector eligible for support under the fund.</li> <li>• Specific grant amounts vary according to aquaculture sector and total sales – full details are available in the application form.</li> </ul> <p><b>Am I eligible?</b></p> <p><b>For aquaculture undertakings:</b></p> <ul style="list-style-type: none"> <li>• Shellfish and trout aquaculture businesses that have lost all or part of their relevant market due to the Covid-19 pandemic and EU Exit are eligible for this fund.</li> <li>• To apply, you must be able to demonstrate that you have an active and authorised aquaculture production business producing shellfish or trout for the table market.</li> </ul>	<p>vessels. You must complete the correct form for your business.</p> <p>If your business owns both vessels and aquaculture undertakings, you will have to complete two applications (combined payments will be capped at £45,600). Eligibility, payment rates and other details are different for the two kinds of business, and total payments under the scheme are capped at £45,600 for the catching sector and £40,500 for the aquaculture sector. Full details of the funding available, including eligibility criteria, are contained within the relevant application forms.</p> <p>Once your completed application has been reviewed and deemed eligible, a grant award letter will be sent to you, confirming the grant amount you are eligible to receive. The grant award letter must be signed and returned to Marine Scotland, after which payments will be made as soon as possible.</p>
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		<ul style="list-style-type: none"> <li>• Specific eligibility criteria for shellfish and trout aquaculture businesses with varying levels of sales are listed in the application form – please make sure you apply under the relevant section.</li> </ul>	
Open Fund: Sustaining Creative Development	A £7.5m fund which aims to enable creative organisations to explore ways of working that will help them to adapt and respond to the current changing circumstances	<p><b>Funding for Individuals</b></p> <ul style="list-style-type: none"> <li>• Freelance and self-employed artists and creative practitioners in Scotland can apply for projects supporting the development of their practice.</li> <li>• You may apply for funding to work with others if your practice is collaborative.</li> <li>• You must have a UK bank account.</li> <li>• Apply for funding between £1,000 and £100,000</li> </ul> <p><b>Funding for Organisations</b></p> <ul style="list-style-type: none"> <li>• Organisations and groups based in Scotland whose work or project involves the arts, screen and creative industries.</li> <li>• All applicants must have a UK bank account.</li> <li>• Apply for a grant from £1,000 - £100,000.</li> </ul>	<p>Applications are now open.</p> <p>There are no deadlines for this fund. Application forms along with application guidance and can be accessed via the <a href="#">Creative Scotland</a> website. This includes detail of decision making in the context of Covid-19.</p> <p>Note: Individuals and Organisations applying for a grant from £15,001 to £100,000 you will be asked some additional questions and be asked to complete a separate form for assessing risk.</p>
Musicians Union Coronavirus Hardship Fund	A £1 million fund offering grants of up to £200 for members who are experiencing genuine and pressing hardship as a result of the coronavirus (COVID-19) crisis.	<p>To be eligible you must be:</p> <ul style="list-style-type: none"> <li>• an existing member of the Musicians' Union (new members cannot apply)</li> <li>• a UK resident</li> <li>• suffering genuine hardship from loss of work due to the coronavirus pandemic</li> <li>• the holder of a UK bank account into which the grant can be paid</li> </ul>	<p>Applications are now open.</p> <p>Find out more and apply via the <a href="#">Musicians Union website</a>.</p> <p>The Musicians' Union will try to process all claims within three working days of receipt. If your application is successful they'll email you immediately to</p>

		<ul style="list-style-type: none"> <li>You cannot apply to this fund if you've already successfully received a payment from the Musicians' Union Coronavirus Hardship Fund.</li> </ul>	confirm. You should receive your grant within a further five working days.
Scotland's Creative Digital Initiative	A £1 million digital support programme for creative and cultural businesses	<p>It is targeted at SMEs and micros working in the creative industries and activity will run from March – Sept, offering opportunities for organisations and businesses to engage with different aspects of the support programme.</p> <p>Participants can be any type of business, as long as they sit within the Scottish definition of the creative industries. The definitions can be found via the <a href="#">Scottish Government</a> website.</p> <p>The programme includes:</p> <ul style="list-style-type: none"> <li>grants for creative businesses to build their digital capacity</li> <li>courses to increase confidence in digital understanding</li> <li>workshops and mentoring for artists and cultural organisations</li> </ul>	<p>Register your interest via the <a href="#">Xpo North</a> website.</p> <p>All information about the programmes, along with webinars, will be available on the <a href="#">Xpo North website</a> as it becomes available with links to programmes of support delivered by others.</p>
Temporary Restrictions Fund for Childcare Providers	Round 3 of this funding specifically targets the school-age childcare sector in the light of prolonged restrictions on their services due to coronavirus (COVID-19).	<ul style="list-style-type: none"> <li>You can apply for a grant to cover the 4-week period from 1 March to 26 March 2021.</li> <li>All open school-age childcare providers can apply for a support grant for each week in which they are open over the period 1 March to 26 March 2021. The size of the grant you receive will vary depending on the registered capacity of your</li> </ul>	<p>The deadline to apply is 4 May 2021.</p> <p>The fund is administered by local authorities. You will need to log in to your BIS account (or create an account) to access the form and apply.</p> <p>Find out more information via the <a href="#">Find Business Support</a> website.</p>

		<p>setting and how many weeks you were open during this period.</p> <ul style="list-style-type: none"><li>• Your service will need to have been open in each week of the 4-week period to receive the full grant for that period. If your service was only open for part of the restrictions period, then grants will awarded on a pro-rata basis and calculated based on the number of weeks you were open.</li></ul> <p><b>Additional restart grant</b></p> <ul style="list-style-type: none"><li>• All registered school-age childcare settings, whether open or closed, will also be able to claim a one-off additional restart grant based on their capacity, to support reopening following the end of restrictions. This includes settings with combined early learning and childcare and school-age childcare services and larger childminding settings (12 or more children) which also remained restricted until 15 March.</li><li>• The Additional Restart Grant amounts will vary according to the number of Care Inspectorate registered places in settings. Full details are available on the Scottish Government website.</li></ul> <p><b>Am I eligible?</b> Yes, if your childcare setting is registered with the Care Inspectorate as being either:</p>	
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		<ul style="list-style-type: none"> <li>• a school-age childcare service registered as a ‘day care of children’ and a ‘Private’ or ‘Voluntary or Not For Profit’ service</li> <li>• a setting with combined early learning and childcare and school-age childcare services (registered as ‘day care of children’ and a ‘Private’ or ‘Voluntary or Not For Profit’ service)</li> <li>• a ‘childminding service’ which is registered to care for more than 12 children</li> <li>• You will need to confirm that you were open at some point in each week for which you are claiming the grant in order to qualify as ‘open’.</li> <li>• Full details of eligibility will be available on the Temporary Restrictions Fund application site.</li> </ul>	
Private Rent Sector Landlord Covid-19 Loan Scheme (Scottish Government)	Offers interest free loans to landlords whose tenants are having difficulty paying rent	<p>The interest free loan is available for PRS landlords who:</p> <ul style="list-style-type: none"> <li>• were, or had applied to become, registered before 01 February 2020;</li> <li>• are not classified as businesses;</li> <li>• have 5 or less properties available for rent</li> <li>• properties available for rent are classed as being within the private rented sector (as per the terms of the 2006 Housing Scotland Act)</li> <li>• have lost rental income as a result of tenants facing difficulty in paying rent as a result of the Covid-19 situation or where a rental property became vacant on or after 01 February 2020 and</li> </ul>	<p>Applications are now open</p> <p>The loan is being delivered by the Energy Saving Trust on behalf of the Scottish Government.</p> <p>Further information including online application form, general guidance and FAQs can be found via the <a href="#">Energy Savings Trust</a> website.</p>

		<p>the landlord is unable to get a new tenant because of the restrictions currently in place.</p> <ul style="list-style-type: none"><li>• The loan scheme funding may be used to pay the mortgage on a rental property where your mortgage lender is unwilling to provide a mortgage holiday or to pay living expenses that would usually be covered by the lost rental income. This includes where the rental property has no mortgage or you are covering mortgage payments by other means.</li><li>• The loan scheme will cover lost rental income for up to 3 properties, although landlords will be able to indicate if they are losing rental income from more than one property.</li><li>• Landlords will be able to apply for a loan to cover lost rental income for a period of up to 6 months, backdated to the 01 August 2020. An initial payment of half of the agreed amount will be available and landlords will be asked to verify the continued loss of income before the second instalment is paid.</li><li>• Loan repayments will be deferred for 6 months following payment of the loan, with the loan being repaid in 24 monthly instalments. This will be kept under review as the Covid-19 outbreak progresses. The loan can be fully repaid at any point and requests for extension of the payback period will be considered on a case by case basis.</li></ul>	
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		<ul style="list-style-type: none"> <li>• The loan is intended to provide an option where other forms of financial support are unavailable to the landlord. Where a landlord is eligible for other forms of support – for example the Coronavirus Self-Employment Income Support Scheme - then they would be expected to take these up rather than apply for this loan.</li> <li>• Mortgage lenders are making 3 month repayment holidays available in line with UK Government commitments. In the first instance, landlords facing difficulties with mortgage repayments for a rental property are expected to seek a mortgage repayment holiday from their lender rather than apply for this loan.</li> </ul>	
Renfrewshire Coronavirus Business Support Fund	£1.3 million Renfrewshire Council package of interest free loans and grants.	<ul style="list-style-type: none"> <li>• <b>Business Restart Loan</b> - offers small and start-up businesses and people self-employed with interest free loans between £1,000 to £5,000 repayable up to three years, to assist with short-term cashflow.</li> <li>• <b>Business Resilience Grant</b> - provides a 50% match-funded grant from £1,000 up to £10,000 to support small and medium sized businesses, including people self-employed, in meeting changed objectives and plans for growth.</li> <li>• <b>Business Adaptation Grant</b> - provides a match-funded grant from £1,000 to £2,500 to help small and medium sized businesses, including people</li> </ul>	Find out more information about this fund and how to apply via the <a href="#">Renfrewshire Council</a> website.



		<p>self-employed, to adapt their premises to meet physical distancing requirements.</p> <ul style="list-style-type: none"> <li>To qualify for support, the business must operate from a commercial premise in Renfrewshire.</li> </ul>	
<p>Temporary tax reliefs on qualifying capital asset investments</p>	<p>From 1 April 2021, businesses in the UK can benefit from temporarily increased tax relief on their expenditure on plants and machinery.</p>	<p>For qualifying expenditures incurred from 1 April 2021 up to and including 31 March 2023, companies can claim:</p> <ul style="list-style-type: none"> <li>a super-deduction providing allowances of 130% on most new plant and machinery investments that ordinarily qualify for 18% main rate writing down allowances</li> <li>a first-year allowance of 50% on most new plant and machinery investments that ordinarily qualify for 6% special rate writing down allowances</li> </ul> <ul style="list-style-type: none"> <li>The measure also temporarily amends the rules covering expenditure incurred on plant and machinery used partly in a ring fence trade in the oil and gas sector.</li> <li>This measure is designed to stimulate business investment. It does so by increasing the incentive to invest in plant and machinery by offering higher rates of relief than were previously available.</li> </ul> <p><b>Am I eligible?</b></p> <ul style="list-style-type: none"> <li>Yes, if your business is a company within the charge to Corporation Tax which is planning to</li> </ul>	<p>The increased tax relief applies between 1 April 2021 and 31 March 2023, inclusive.</p> <p><b>Important information</b></p> <ul style="list-style-type: none"> <li>The measure applies to qualifying expenditure from 1 April 2021. It excludes expenditures incurred on contracts entered into prior to Budget day on 3 March 2021.</li> </ul> <p>Check the <a href="#">UK Government website</a> for additional exclusions and full details.</p> <p>If you have any questions, contact HMRC on email:  <a href="mailto:contact.capitalallowances@hmrc.gov.uk">contact.capitalallowances@hmrc.gov.uk</a></p>

		invest in plants or machinery between 1 April 2021 and 31 March 2023, inclusive.	
Community & Third Sector Recovery Programme	£25 million programme which aims to support charities, community groups, social enterprises and voluntary organisations that are supporting people and communities through the shift from lockdown to recovery.	<p><b>Adapt &amp; Thrive Programme</b></p> <ul style="list-style-type: none"> <li>Adapt and Thrive aims to support organisational change.</li> <li>Working with an advisor, organisations will be supported to develop a plan so they can operate sustainably post-COVID.</li> <li>This may mean developing new income streams, restructuring the organisation, or changing how services are delivered.</li> <li>All eligible organisations will now be able to access funding regardless of turnover size</li> <li>The top value of grants has increased to £75k (up from £25k)</li> </ul> <p>Funding to implement the plan is also available:</p> <ul style="list-style-type: none"> <li>Grants between £5,000-£75,000</li> <li>Flexible, 0% interest loans from £25,000 to £250,000. All loans recommendations will be based on an assessment of the organisation's ability to service debt.</li> <li>In some cases, a blended approach of both grant and loan may be recommended. When this is the case, the minimum loan 'portion' that can be offered is £25,000.</li> </ul>	<p>The <a href="#">Adapt &amp; Thrive Programme</a> is now open for applications until 30 June 2021.</p> <p>SCVO will be running regular information webinars which they strongly recommend you attend before you start your online application.</p>

		<ul style="list-style-type: none"> <li>• <a href="#">Detailed eligibility criteria</a> for the Adapt &amp; Thrive Programme can be accessed via the SCVO website.</li> </ul>	
Third Sector Growth Fund	A £30 million fund to support small businesses within the third sector, helping them to grow as Scotland recovers from the impacts of coronavirus.	<p>The Third Sector Growth Fund will have three elements:</p> <ul style="list-style-type: none"> <li>• <b>The Social Catalyst Fund</b>, which totals £15 million, will help growing organisations which are not able to access finance through standard loans, offering investment which can be repaid based on turnover, rather than growing interest rates. This would suit small businesses and start-ups whose income is variable.</li> <li>• <b>The Circular Economy Fund</b> will support activity which builds on sustainability of social enterprises and enables growth through investment loans. Together with The Long Term Third Sector Finance Fund which will offer loans for social enterprises and Third Sector organisations over a period of 18-24 months. a total of £10 million will be available.</li> <li>• <b>The Social Impact Venture Portfolio</b> will offer investments of equity into mission-driven businesses, encouraging organisations to adopt a social enterprise model. This is worth £5 million.</li> </ul>	<p>Social Investment Scotland will manage The Circular Economy Social Enterprise Fund and Long Term Third Sector Finance Fund.</p> <p>The Impact Investment Partnership Scotland (IIPS), an entity owned equally by Firstport and Social Enterprise Scotland (SES), will manage the Social Catalyst Fund.</p> <p>Access to the funds will be by application. Further details of the funds and how to apply will be published on the partner organisations websites later this Spring.</p>
The National Lottery Community	The National Lottery Community Fund offers a variety of grants ranging	All of their grant funds remain open as normal, but they are prioritising applications that will support	Visit the <a href="#">National Lottery Community Fund</a> website for more information and to apply.

Fund - Scotland	from £300 to £150,000 for voluntary, community or public sector organisations.	<p>organisations and communities with the impact of Covid-19 - for example, organisations which:</p> <ul style="list-style-type: none"> <li>• are supporting people who are at high risk from Covid-19</li> <li>• are supporting communities most likely to face increased demand and challenges as a direct result of Covid-19</li> <li>• have high potential to support communities with the direct and indirect impact of Covid-19</li> </ul> <p>Funds can be used to help your organisation:</p> <ul style="list-style-type: none"> <li>• continue to deliver activity, whether you're responding to the immediate crisis or supporting recovery activity</li> <li>• change and adapt, becoming more resilient in order to respond to new and future challenges</li> <li>• Successful projects should benefit the local community.</li> </ul> <p>To be eligible you must be a:</p> <ul style="list-style-type: none"> <li>• voluntary or community organisation</li> <li>• registered charity</li> <li>• constituted group or club</li> <li>• not-for-profit company or Community Interest Company</li> <li>• statutory body (including town, parish and community council).</li> <li>• school (as long as your project benefits and involves the communities around the school)</li> </ul>	
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		<p>Specific eligibility criteria varies for each grant. Visit the National Lottery Community Fund website for full details.</p> <ul style="list-style-type: none"> <li>You may be able to receive further funding to address Covid-19 even if you currently have another grant for something else.</li> </ul>	
UK Government Coronavirus Business Support Finder	<p>The UK Government has launched an online business support finder tool which shows some of the supports available to you and your business. Please note, this service mainly focuses on UK Government support schemes. Your business may also be eligible for support schemes operated by the Scottish Government or other agencies.</p> <p>The business support finder tool can be accessed at <a href="https://www.gov.uk/business-coronavirus-support-finder">https://www.gov.uk/business-coronavirus-support-finder</a></p> <p>Please continue to check this summary for updates on financial support that may be relevant to your business. You can also check for Scottish Government business support updates via <a href="https://findbusinesssupport.gov.scot/">https://findbusinesssupport.gov.scot/</a></p>		
Economic Recovery Implementation Plan	<ul style="list-style-type: none"> <li>The <a href="#">Scottish Government’s response to the Advisory Group on Economic Recovery report “Towards a Robust, Resilient Wellbeing Economy for Scotland: Report of the Advisory Group on Economic Recovery”</a> can now be accessed via the Scottish Government website.</li> <li>The response is an action plan for supporting Scotland’s economic recovery, one which focuses on jobs and supports our transition towards a wellbeing economy.</li> <li>The Scottish Government have accepted all the recommendations from the Report and identify six key areas for action: <ul style="list-style-type: none"> <li>Business recovery and sustainable, green growth</li> <li>Engagement and partnership approach</li> <li>Employment, skills and training</li> <li>Supporting people and places</li> <li>Investment-led growth for wellbeing</li> <li>Monitoring progress and outcomes</li> </ul> </li> </ul>		
Addressing the labour market emergency	<ul style="list-style-type: none"> <li>The <a href="#">Scottish Government’s response to the Report by the Enterprise &amp; Skills Strategic Board sub-group on measures to mitigate the labour market impacts from COVID-19</a> can now be accessed via the Scottish Government website.</li> <li>Across four themes, the ESSB set out recommendations for immediate action which the Scottish Government broadly endorses: <ul style="list-style-type: none"> <li>Assistance to support business retention</li> </ul> </li> </ul>		

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|  | <ul style="list-style-type: none"><li>○ Assistance for those facing redundancy</li><li>○ Training to enable unemployed people to transition into employment</li><li>○ Helping vulnerable people into employment</li></ul> |
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## Coronavirus Guidance:

- [Call centres and customer contact centre environments \(26 November\)](#)
- [Caravan Sites & Holiday Parks \(22 July\)](#): Scottish Government
- [Childcare services - school aged services \(5 March 2021\)](#): Scottish Government
- [Childminder services \(5 March 2021\)](#): Scottish Government
- [Cinemas and drive-in cinemas \(03 December\)](#): Scottish Government
- [Close contact services \(including hairdressers, barbers and tattoo artists and spas\) \(1 April 2021\)](#): Scottish Government
- [Construction \(15 July\)](#): Scottish Government
- [Creative Industries: Creative studios and shared workspaces \(30 July\)](#): Scottish Government
- [Driving instructors and motor vehicle trainers \(01 December\)](#): UK Government
- [Early Learning and Childcare services \(30 October\)](#): Scottish Government
- [Events sector \(03 December\)](#): Scottish Government
- [Farmers and Crofters \(24 July\)](#): Scottish Government
- [Film and TV production \(15 February\)](#): Scottish Government
- [Financial services \(7 August\)](#): Scottish Government
- [Food & Drink \(16 March 2021\)](#): Food Standards Scotland
- [Forestry \(16 June\)](#): Scottish Forestry
- [Funeral directors \(25 November\)](#): Scottish Government
- [Horticulture, Fruit and Vegetables \(30 June\)](#): Science & Advice for Scottish Agriculture (SASA)
- [Housing including house moving \(07 August\)](#): Scottish Government
- [Laboratories and Research Facilities \(15 January\)](#): Scottish Government
- [Manufacturing \(08 January\)](#): Scottish Government
- [Museums, Galleries and Heritage attractions \(10 July\)](#): Scottish Government

- [Onshore wind industry \(31 October\)](#): Scottish Government
- [Performing Arts and Venues sector \(10 November\)](#): Scottish Government
- [Places of worship \(18 September\)](#): Scottish Government
- [Private Landlords and Letting Agents \(03 September\)](#): Scottish Government
- [Retail \(1 April 2021\)](#): Scottish Government
- [Sports and Leisure Facilities \(30 October\)](#): Scottish Government
- [Technology sector \(21 August\)](#): Scottish Government
- [Tourism and Hospitality \(20 January\)](#): Scottish Government
- [Transport operators \(10 July\)](#): Transport Scotland
- [Vehicle Lessons \(24 August\)](#): Scottish Government

Further related guidance for businesses and other organisations can be found on the Scottish Government website:

- [Businesses and workplaces that must close and can remain open at protection level 4 \(5 April 2021\)](#)
- [General guidance for safer workplaces \(1 April 2021\)](#)
- [Guidance for working from home \(1 April 2021\)](#)
- [Guidance on individual risk assessment for the workplace \(23 March 2021\)](#)
- [Guidance on opening of public and customer toilets \(25 January 2021\)](#)
- [Guidance on travel and transport \(2 April 2021\)](#)
- [International travel and managed isolation \(quarantine\) \(8 April 2021\)](#)
- [Jobs that qualify for travel exemptions \(28 March 2021\)](#)
- [Local Protection Levels \(13 April 2021\)](#)
- [Returning to work safely \(4 March 2021\)](#)
- [Test and Protect \(18 February 2021\)](#)

## Key Web Pages Specific to Covid-19 Business Support:

- ACAS - The Advisory, Conciliation and Arbitration Service: [Advice for employers and employees](#)
- Business Gateway Local Offices: <https://www.bgateway.com/local-offices>
- Business Gateway National: <https://www.bgateway.com/resources/coronavirus-support>
- Creative Scotland Covid-19 Funding and Resource Directory: [An A-Z of funding and resources](#)
- Enterprise Nation: [Recovery Advice for Business](#)
- Entrepreneurial Scotland: [ES Momentum support website](#)
- Federation of Small Businesses: [COVID-19: Advice and guidance for small businesses and the self-employed](#)
- Flexibility Works: [Support for employers to develop more flexible working practices](#)
- HMRC Digital Assistant: [Support tool which provides information about coronavirus support schemes](#)
- Job Hub (Skills Development Scotland): [Free service for employers recruiting for immediate jobs due to Covid-19](#)
- Just Enterprise: [Business support for social enterprises and enterprising third sector organisations](#)
- North Lanarkshire Funding Search: [For charities, community groups and social enterprises in the North Lanarkshire Council area](#)
- Partnership Action for Continuing Employment (PACE): [Redundancy help in Scotland](#)
- SAMH: [Coronavirus and your mental wellbeing](#)
- Scotland Food and Drink: [Sign up for daily coronavirus related email updates here](#)
- Scottish Chambers of Commerce: [Business Advice & Guidance: Covid-19](#)
- Scottish Council for Voluntary Organisations (SCVO): [Third Sector Information Hub](#)
- Scottish Enterprise: [Find and apply for current innovation funding calls](#)
- Scottish Government: <https://findbusinesssupport.gov.scot/coronavirus-advice>
- Screen Scotland: [Funding & support for Scotland's screen sector](#)
- Support Local: [Scottish food and drink directory connecting food and drink businesses and consumers across Scotland](#)
- Take Five to Stop Fraud: [Beware of scammers offering to help with coronavirus related grants](#)
- UK Government: <https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19>
- Visit Scotland: [Guidance and advice for the tourism industry including FAQs and information from STERG](#)
- We Are Scotland - Stakeholders toolkit: [For businesses/services to reopen safely. Includes FACTS guidance, posters and more](#)