

Northern Ireland Guidance

This document was last updated on 18 December 2020. Please note however the situation is continually changing. This document is being reviewed regularly, however, if events have changed prior to us updating it, please let the NFAN office know at info@farmattractions.net.

Updates in red.

Restrictions at a glance

As of 11th December 2020, tourist accommodation; unlicensed premises; visitor attractions; retail; and licensed premises serving alcohol with a substantial meal – amongst other businesses – are permitted to open under certain restrictions.

You can obtain a summarised version and full guidance at <https://covid19.tourismni.com/support-centre/business-support-advice/practical-guidance-for-working-safely-during-covid-19/restrictions-update-guidance/>

Business Restriction Support:

- **Local Restrictions Support Grant:** The scheme is open to businesses who have been required to close or had severely limited operations, including cafes/pubs and restaurants required to close or limit their service to a takeaway; indoor visitor attractions, museums, galleries, trampoline parks, inflatable parks, bowling alleys, cinemas, campsites, caravan parks or bingo halls.

To be eligible, the business must have been open to the public and trading at the start of the restrictions period (unless the business is wet pub which serves drinks only).

There are three levels of support available:

- **Lower Rate** of £800 for each week restrictions apply for businesses with who are sole occupiers with a total net annual value (NAV) of £15,000 or less, a guest house or B&B with a capital value or a business that is the occupier of part of a property restricted with any NAV.
- **Standard Rate** of £1,200 for each week restrictions apply for a business that is the sole occupant of a property with a total net annual value of between £15,001 and £51,000.
- **Higher Rate** of £1,600 for each week that restrictions apply for a business that is the sole occupant of a property with a total net annual value of £51,001 or more.

Full detail or to apply are at <https://www.nibusinessinfo.co.uk/content/coronavirus-localised-restrictions-support-scheme>

Employer or Self-Employed support:

- **Furlough scheme:**

The Furlough scheme is extended to 30 April and the Job Support Scheme has been postponed. Guidance has now been updated on the link below.

There were some early references that the November/December/January furlough needs to be at least 7 consecutive days, however this reference referred to the claim period not the employee's absence on furlough.

Until 31 January 2021, employer support will revert back to August when companies had to pay NI and employer pensions contributions, whilst employees obtain 80% of their salary, capped to £2,500. The government will reassess the economic situation in January to decide whether company contributions can increase.

What is new about the Furlough Guidance?

- You can claim for staff who haven't been on the scheme before.
- HMRC intends to publish details of employers who use the scheme for claim periods from December, and employees will be able to find out if their employer has claimed for them under the scheme.
- There are now monthly deadlines for claims. Claim periods must be submitted within 14 calendar days after the month they relate to.
- After 1 December, you cannot use furlough to pay someone's notice.

As the furlough scheme has been extended the government have removed the Coronavirus Job Retention Scheme bonus of £1000 per employee in January/February. It is expected this will be replaced by an alternative at some stage.

<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>

- **Self Employed Financial Help**

This has been extended from November to April 2021 and payments made in two instalments; each covering 3 months each.

The November to January grant will be taxable and subject to NI. It is calculated at 80% of your 3 monthly average trading profits, capped to £7500 over 3 months.

The details of the February to April grant is yet to be announced.

<https://www.nibusinessinfo.co.uk/content/coronavirus-self-employment-income-support-scheme-seiss-grant-extension>

Other financial Government Support

- **Business Rates Holiday**

A business rates holiday was introduced for the 2020 to 2021 tax year for hospitality, tourism, leisure and retail businesses.

<https://www.nibusinessinfo.co.uk/content/rates-holiday>

- **5% VAT extension for hospitality businesses**

As part of the Winter Economy Plan, The VAT cut for hospitality and tourism sectors has been extended to 31 March 2020

<https://www.nibusinessinfo.co.uk/content/winter-economy-plan-announced>

The dates in the guidance on how to claim VAT hasn't yet been updated beyond 13 January. <https://www.nibusinessinfo.co.uk/content/coronavirus-reduced-vat-rate-hospitality-holiday-accommodation-and-attractions>

- **Payment of Deferred VAT payments.**

Businesses that deferred VAT between 20 March and 30 June 2020 have been required to pay the deferred VAT in full on or before 31 March 2021. However, the Government has announced that businesses will be allowed to opt into a new VAT Deferral scheme next year whereby any deferred VAT can be paid in up to 11 instalments over the course of the year so that the total deferred VAT is paid by March 2022. The online opt in process will be available in early 2021.

<https://www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19>

- **Bounceback and CBILs loans.**

The UK Treasury has extended applications for Bounceback & CBILs loans until 31 January.

Bounce Back Loans: <https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan>

CBILs: <https://www.gov.uk/guidance/apply-for-the-coronavirus-business-interruption-loan-scheme>

Bounce Back Loans – More Flexibility

More flexibility has been added for Bounce back Loans.

Specifically:

- If you have already had a Bounce Back Loan but borrowed less than you were entitled to, from 10th November you can top up your existing loan to your maximum amount. You must request this top-up by 31st January 2021.

Also, before your first repayment is due, your lender will contact you about further options to:

- Extend the term of your loan to 10 years.
- Move to interest-only repayments for a period of 6 months (you can use this option up to 3 times).
- Pause your repayments for a period of 6 months if you have already made at least 6 repayments (you can use this option once).

<https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan>

- **Any other Northern Ireland business support/information:** NIBusinessInfo.co.uk is the official online channel for business advice and guidance in Northern Ireland.

<https://www.nibusinessinfo.co.uk/campaign/coronavirus-updates-support-your-business>

This document was last updated on 18 December 2020. Please note however the situation is continually changing. This document is being reviewed regularly, however, if events have changed prior to us updating it, please let the NFAN office know at info@farmattractions.net