

## Summary for Self-employed

Available to	Name	Measure	Claim process
All UK businesses	Time to Pay	Pay tax liabilities by instalments	If you have missed a tax payment or may miss the next payment due to COVID-19, you can call <a href="#">HMRC's dedicated helpline</a> ; 0800 024 1222 or Time to Pay helpline 0800 0159 559.
Sole traders and partners	Defer income tax	Defer 31 <sup>st</sup> July tax payment	Self-assessment income tax payments due on 31 <sup>st</sup> July 2020 can be deferred to 31 <sup>st</sup> January 2021. The deferment is optional, and no applications are necessary. No penalties or interest will be charged if payment is deferred. Cancel DD if paying by direct debit.
Sole traders and partners	Self-employed Income Support Scheme	Grant to self-employed of up to £2,500 per month.	A grant of 80% of their profits up to a cap of £2,500 per month. HMRC will use the average profits from tax returns 2016-17, 2017-18 and 2018-19 to calculate the size of the grant. The scheme will be open to those individuals with the majority of their income from self-employment and who have profits of less than £50,000. Further details and how to claim can be found <a href="#">online</a> .
UK businesses with turnover less than £45 million.	Coronavirus Business Interruption Loan Scheme (CBILS)	Loans up to £5 million	Loans up to £5 million are available from <a href="#">accredited lenders providing criteria met</a> . Will need to provide copies of accounts and financial projections. Lenders may also offer commercial loans if appropriate.
All UK businesses	VAT deferral	Defer VAT payment until April 2021	No applications are necessary. Businesses paying by direct debit should temporarily cancel the direct debit to ensure HMRC do not collect the VAT. VAT returns still need to be submitted.
Retail, hospitality, nursery and leisure businesses	Business Rates Holiday	No action necessary. Will apply from April 2020 in relation to 2020/21 tax year.	You could use the <a href="#">business rates calculator</a> to estimate the savings to your business. <b>In Scotland</b> there is 75% rates relief for retail, hospitality and leisure businesses with a rateable value of £61,000 or less plus a fixed rates relief of up to £5,000 for all pubs with a rateable value of £100,000 or less. Businesses <b>in Northern Ireland</b> will not have to pay rates for the next 3 months. <b>In Wales</b> , retail, leisure and hospitality businesses with a rateable value of £51,000 or less will receive 100% non-domestic relief and pubs with a rateable value of between £51,000 and £10,000 will receive a £5,000 reduction in their bill.
Retail, hospitality, and leisure businesses	Grant schemes	Grants of; £10,000 - value up to £15,000, £25,000 - value £15,001 - £51,000.	Businesses in England who normally pay rates can apply for cash grants of up to £25,000 per property, depending upon rateable value. <a href="#">Your local authority</a> will write to you if you are eligible for this grant.
Small businesses that pay little or no rates	Small Business Grant Scheme	One off £10,000 grant	<a href="#">Your local authority</a> will write to you if you are eligible for this grant.