



# COVID-19 HMG SUPPORT

15.06.21



# WHAT IS APPLICABLE TO CLUBS?

Rateable Value	Which sections apply to us?							
Under £15k	A	B	C	D	G	H		
Between £15k and £51k	A	B	C	D	G	H		
Over £51k	A	B	C	D	G	H		

Employed staff	Which sections apply to us?							
Employed staff on PAYE	E	F						

# WHAT IS AVAILABLE?

SCHEME		PAGE	ACTION REQUIRED / AUTOMATIC
A.	Business Rates Holiday	4-5	No action required
B.	Restart Grant Scheme	6-7	Action required
C.	Business Grant Scheme (Closed lockdown payment)	8-9	Action required
D.	Local Restriction Grant (Closed)	10-11	Action required
E.	Job Retention Scheme	12-14	Action required
F.	Statutory Sick Pay rebate	15	Action required
G.	Vat Deferral	16	Action required
H.	Time to Pay Scheme	17	Action required

# A. BUSINESS RATES HOLIDAY

## What is it?

- All retail, hospitality and leisure businesses, including rugby clubs and sports grounds, will not have to pay business rates from April – June 21.
- **From July 21 – March 22 this will be at 66% discount.**
- Local authorities are in charge of implementing the ‘holiday’. If you are eligible, your local council should apply the discount automatically.
- If you want to estimate your business rate charge and understand your potential saving next year, the business rates calculator can be found [here](#).
- Check if you are eligible for business rates relief due to coronavirus [here](#)

## Who is it available to?

- All rugby clubs or sports ground that are ‘wholly or mainly’ used for qualifying purpose (i.e. playing of rugby/sport).
- More detailed information can be found [here](#).

## How do we access it?

- No action required – your council tax bill issued in April 2021 will reflect the business rates holiday.
- If you think your bill is incorrect you will have to contact your local authority to discuss. You can find out who your local authority is [here](#).

# A. BUSINESS RATES HOLIDAY - FAQs

---

## **When does the business rates holiday start?**

- You will not have to pay business rates for the first 3 months of the 2021/22 tax year **with a 66% discount for the remaining 9 months of the 2021/22 tax year**

## **Who should be contacted if we think our council tax bill is incorrect and/or a new bill hasn't been issued?**

- Each local authority will have a different process in place so it is best to talk to them directly. You can find out who your local authority is [here](#)

## **Do the guidelines on who gets the holiday differ between local authorities?**

- No. There is one set of guidance issued by the Ministry of Housing, Communities & Local Government and sent to all local authorities and it can be found [here](#)

### What is it who is available to?

Businesses (including rugby clubs) required to close in England due to national lockdown will be eligible for one off restart grants of the following:

- For properties with a rateable value of £15k or under, grants will be £8000
- For properties with a rateable value of between £15k-£51k grants will be £12,000
- For properties with a rateable value of £51k grants will be £18,000.
- Detailed guidance can be found [here](#).

### How do we access it?

- The restart grant will be administered by your local authority and you will need to check your local authority website to understand the application process and closing date.
- Please speak to your local authority as each authority will have their own system in place for administering the grant.
- You can find out who your local authority is [here](#).

### More information available:

- If you don't know the rateable value of your club you can look this up [here](#).

### What do we do if we are in a multisport facility?

- The person/sport club listed as the ratepayer will be the one that receives the grant. Identify who this person is and get them to keep an eye out for correspondence from the local authority.

### When can we expect to receive the grant money?

- Local authorities will be administering these Restart grants. Look at your local authority website for more information.
- You can find out who your local authority is [here](#).
- We would encourage organisations to be proactive with local authorities
- If you have any examples where your club or organisations are having trouble accessing these grants, please contact our support line @ [clubsupport@rfu.com](mailto:clubsupport@rfu.com)

## C. BUSINESS GRANT SCHEME (Closed Business Lockdown Payment)



### What is it who is available to?

Businesses (including rugby clubs) required to close in England due to national lockdown will be eligible for one off grants of the following:

- For properties with a rateable value of £15k or under, grants will be £4000
- For properties with a rateable value of between £15k-£51k grants will be £6,000
- For properties with a rateable value of £51k grants will be £9,000.
- Detailed guidance can be found [here](#).

### How do we access it?

- You don't need to do anything as your local authority will write to you if you are eligible.
- If you don't receive a letter please speak to your local authority as each authority will have their own system in place for administering the grant.
- You can find out who your local authority is [here](#).

### More information available:

- If you don't know the rateable value of your club you can look this up [here](#).



### What do we do if we are in a multisport facility?

- The person/sport listed as the ratepayer will be the one that receives the grant. Identify who this person is and get them to keep an eye out for correspondence from the local authority.

### When can we expect to receive the grant money?

- Local authorities will be administering these Business grants. Look at your local authority website for more information.
- You can find out who your local authority is [here](#).
- We would encourage organisations to be proactive with local authorities
- If you have any examples where your club or organisations are having trouble accessing these grants, please contact our support line @ [clubsupport@rfu.com](mailto:clubsupport@rfu.com)
- Scheme closure date 30 April 2021

# D. BUSINESS GRANT SCHEME (local restriction support grant)



## What is it who is available to?

Businesses required to close in England due to local or national restrictions will be eligible for the following:

- For properties with a rateable value of £15k or under, grants to be £2001 per 42 days
- For properties with a rateable value of between £15k-£51k grants to be £3,000 per 42 days
- For properties with a rateable value of £51k or over grants to be £4,500 per 42 days.
- Detailed guidance can be found [here](#).

## How do we access it?

- You don't need to do anything as your local authority will write to you if you are eligible.
- If you don't receive a letter please speak to your local authority as each authority will have their own system in place for administering the grant.
- You can find out who your local authority is [here](#).

## More information available:

- If you don't know the rateable value of your club you can look this up [here](#).
- From 5 January initially for 42 days – TBC afterwards if national restrictions continue

### What do we do if we are in a multisport facility?

- The person/sport listed as the ratepayer will be the one that receives the grant. Identify who this person is and get them to keep an eye out for correspondence from the local authority.

### When can we expect to receive the grant money?

- Local authorities will be administering these Business grants. Look at your local authority website for more information.
- You can find out who your local authority is [here](#).
- We would encourage organisations to be proactive with local authorities
- If you have any examples where your club or organisations are having trouble accessing these grants, please contact our support line @ [clubsupport@rfu.com](mailto:clubsupport@rfu.com)

# E. CORONAVIRUS JOB RETENTION SCHEME

## What is it?

- The extended Job Retention Scheme is an HMRC scheme to help employers pay wages of workers unable to work due to Coronavirus.
- For employees designated by employers as ‘furloughed’ due to the virus, HMRC will reimburse up to 80% of their salary up to £2,500 per person per month. The full grant amount received must go the worker but the employer can decide if they top up the grant to pay 100% of an employees salary.
- The extended scheme is more flexible it is up to the employer how long to furlough for
- To note, associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions will be covered by the employer.
- The scheme has been extended to 30 September 2021.

## Who is it available to?

- All UK based businesses including rugby clubs and constituent bodies.
- Full-time, part-time, employees on agency contracts and employees on flexible or zero-hour contracts are all eligible. More information on how to calculate wage for part-time and flexible or zero hour contracts can be found [here](#).
- If your employee has more than one employer they can be furloughed for each job. Each job is separate, and the £2,500 cap applies to each employer individually.
- To note a furloughed employee can take part in volunteer work or training as long as it doesn’t provide services to, or generate revenue for, the club or constituent body.

# E. CORONAVIRUS JOB RETENTION SCHEME

## How do we access it?

- First you have to decide which employees to furlough and notify them of the proposed change. Employees must then agree to the change. Once both parties have agreed you must keep a copy of the correspondence to the worker confirming they have been furloughed.
- To note, changing the status of employees remains subject to existing employment law and depending on the contract you have with them, it may be subject to negotiation.
- When you make a claim you will need to provide the following information to HMRC:
  - ePAYE reference number
  - number of employees being furloughed
  - claim period (start and end date)
  - bank account number and sort code
  - contact name
  - phone number
  - Amount claiming (NB HMRC reserve the right to audit claims at any time in the present or future)

## More information available:

- More detailed information can be found [here](#).

# E. CORONAVIRUS JOB RETENTION SCHEME - FAQs

## **Will zero hour contracted workers be covered by the scheme?**

- If the zero hour contracted staff are on the PAYE scheme before the dates specified they will be covered. Information on how to calculate their wage can be found [here](#).

## **Will casual staff be covered by the scheme?**

- Full-time, part-time, employees on agency contracts and employees on flexible or zero-hour contracts are all covered as long as they were on the PAYE scheme before the dates specified. More details can be found [here](#).

## **Will professional or semi-professional players be covered by the scheme?**

- If the players are on the club's PAYE payroll before the dates specified they will be covered. Information on how to calculate player wages can be found [here](#).

## **For players or staff with more than one employer, will each employer be able to claim via the scheme?**

- Yes. Each employer will be able to decide whether a worker is furloughed and for each role they are furloughed for the employer will be able to claim 80% of their earnings up to £2,500 per month.

## **Who can we talk to if we have concerns about adhering to employment law?**

- You can use the RFU's Legal Helpline. Call: 0330 303 1877

# F. STATUTORY SICK PAY REBATE

## What is it?

- Those who follow advice to stay at home and who cannot work as a result will be eligible for statutory sick pay (SSP), even if they are not themselves sick.
- Clubs are encouraged to use their discretion and respect the medical need to self-isolate in making decisions about sick pay.
- Clubs will be able to reclaim Statutory Sick Pay (SSP) paid for staff sickness absence due to coronavirus. This refund will cover up to 2 weeks' SSP per eligible employee who has been off work because of coronavirus.

## Who is it available to?

- All clubs that have fewer than 250 employees as of 28 February 2020.

## How do we access it?

- [Claim back Statutory Sick Pay paid to employees due to coronavirus \(COVID-19\)](#)

## More information available:

- More detailed information can be found [here](#).

## What is it?

- All VAT payments were automatically deferred from March 2020 till June 2020
- You will be given until end of 2020/21 tax year (31/4/21) to pay any liabilities that have accumulated
- The Vat deferral scheme has been extended by the "New payment scheme" which gives clubs the option to spread the repayment of the Vat deferred which was due in March to June 2020 over instalments in 2021/22

## How do we access it?

- Rugby Clubs will be given until the end of the 2021 tax year to pay any liabilities that have accumulated during the deferral period.
- You must continue to submit all VAT returns on time to avoid any penalties.
- VAT refunds and reclaims will be paid by the government as normal.
- Instead of paying the full amount by the end of March 2021, you can make smaller payments up to the end of March 2022, interest free.
- You will need to opt-in to the scheme, this means that your VAT liabilities due between 20 March and 30 June 2020 do not need to be paid in full until the end of March 2022.
- Those that can pay their deferred VAT can still do so by 31 March

## More information available:

- More detail can be found [here](#).
- RFU VAT helpline is also there to help, call: 07710 329317 or email [russellmoore@sportsvat.co.uk](mailto:russellmoore@sportsvat.co.uk)



# H. HMRC TIME TO PAY SCHEME

## What is it?

- Businesses (including rugby clubs) in financial distress with outstanding tax liabilities may receive support via HMRC's 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.
- These arrangements are agreed on a case-by-case basis
- Note that VAT payments have been deferred – see VAT Deferral (see E)

## Who is it available to?

- All companies / rugby clubs who pay tax to the UK Government and have outstanding tax liabilities (PAYE/Corporation Tax)

## How do we access it?

- If you have missed or may miss your next tax payment due to Coronavirus call HMRC's dedicated helpline on 0300 200 3835. Please reach out to HMRC as early as possible if you would like to utilise this [scheme](#).
- Ahead of the call put together a six month forecast outlining what you need to defer
- If HMRC does not agree to an alternative payment plan you must continue to pay your tax on time.

## Don't forget, the RFU has a legal and tax helpline to provide support to clubs:

- 0330 303 1877 (24 hours legal helpline) and (09:00 – 17:00 tax helpline)

## Find coronavirus financial support for your business:

- [https://www.gov.uk/business-coronavirus-support-finder/y/england/0 to 249/under 85k/yes/no/under 51k/retail hospitality or leisure/yes](https://www.gov.uk/business-coronavirus-support-finder/y/england/0%20to%20249/under%2085k/yes/no/under%2051k/retail%20hospitality%20or%20leisure/yes)
- [Find out what financial support schemes you may be eligible for](#)
- [Find out how to apply for a grant if you're self-employed](#)

# RFU SUPPORT

The RFU has developed a range of resources and information to help support clubs affected by the Coronavirus.

[www.englandrugby.com/coronavirus](http://www.englandrugby.com/coronavirus)

Answers to frequently asked questions can be found [here](#)

[RFU Club Support Centre](#)

