
UK

Company

Tax measures (deferrals, reductions)

- Until 30 September 2021, HM Revenue & Customs (“HMRC”) is operating the Coronavirus Job Retention Scheme (the “JRS”), which is described in the “Enforced Leave” section below. Under the JRS, employers are reimbursed by HMRC for part of the pay of employees who are “furloughed” and not required to work.
- From 1 November 2020, HMRC was expected to operate the Job Support Scheme (the “JSS”). The JSS was intended to give employers support to pay the wages of employees who, as a result of COVID-19, were either: (i) working fewer hours; or (ii) were not able to work at all due to Government restrictions. However, the JSS has been indefinitely postponed due to the extension of the JRS.
- Businesses and self-employed people who are experiencing difficulty meeting tax liabilities may be eligible to receive support on a case-by-case basis through HMRC’s “Time to Pay” arrangements (see “Social Security measures” section below).
- The Government has deferred, until April 2021, proposed changes around the treatment of self-employed contractors disguised as employees under “IR35”.
- Income tax payments due on 31 July 2020 through the “self-assessment” system were initially deferred to 31 January 2021. On 24 September 2020, the Government announced that these would now be deferred until 31 January 2022. Individuals do not need to be self-employed to be eligible for the deferral, but it is likely to be of most significance for self-employed people, given that almost all employees have their employment tax withheld from payroll through the PAYE system. The deferral is optional and automatic. No application is required, and no penalties or interest for late payment will be charged if individuals defer the payment.
- VAT has been reduced from 20% to 5% for businesses in the tourism and hospitality sectors until 30 September 2021. The Government has also announced that it will be legislating to prepare for a new rate of 12.5% from 1 October 2021 to 31 March 2022.
- Businesses that deferred their VAT liability from 20 March 2020 to 30 June 2020 will be given the option to pay their VAT in up to 11 interest-free instalments during the 2021-22 financial year. This means that VAT will not need to be paid in full until 31 March 2022. Further guidance about the process is available [here](#).
- The Kickstart scheme (“Kickstart”) provides funding to employers (irrespective of size) in order for them to create six-month job placements for young people (16-24 year olds) who are currently on Universal Credit (i.e. benefits to support those who are either on a low income or out of work) and at risk of long-term unemployment.

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- Employers no longer need a minimum of 30 job placements in order to be eligible for Kickstart. Applicants will still need to set out how the roles will help young people to develop their skills and experience.
 - The jobs created should:
 - involve a minimum of 25 hours a week;
 - be paid at the National Minimum Wage for the employee's age group; and
 - not require employees to undertake extensive training prior to commencing.
 - Kickstart funding covers:
 - 100% of the relevant National Minimum Wage for 25 hours a week;
 - associated employer National Insurance contributions ("NICs"); and
 - employer minimum automatic enrolment contributions,with an additional £1,500 per job placement available for setup costs, support and training.
 - Detailed assessment criteria for Kickstart are available [here](#) and terms and conditions are available [here](#).

Social Security measures (deferrals, reductions)

- HMRC's "Time to Pay" arrangements may cover an employer's NICs liabilities on a case-by-case basis. Those concerned about being able to pay their taxes due to COVID-19 should contact HMRC through the dedicated helpline: 0800 024 1222.
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UK

Employer

Sick pay (eligibility, obligations to pay, recovery from Government)

- Employees who earn over £120 per week are entitled to receive statutory sick pay (“SSP”) if they are off work sick. These employees will now be entitled to SSP if they are self-isolating due to COVID-19 in accordance with official guidance or are shielding because they are clinically extremely vulnerable. SSP will be payable from the first day of absence (on or after 13 March 2020) at £95.85 per week for up to 28 weeks. In order to qualify for SSP, self-isolating employees must isolate for at least four consecutive days (including non-working days). Employees will not be eligible for SSP if they are required to self-isolate after returning to the UK from abroad, and do not need to self-isolate for any other reason.
- Employers with fewer than 250 employees as of 28 February 2020 may be able to claim a refund of up to two weeks’ SSP per employee off work due to COVID-19 symptoms or self-isolation. The Government will work with employers to set up a repayment mechanism. An online service is available for employers to make claims to recover qualifying SSP payments that they have made to their employees. Employers who reclaim SSP must keep a record of: (i) the dates the employee was off sick; (ii) which of those dates qualified for SSP; (iii) the reason why the employee was off work; and (iv) the employee’s National Insurance number. Such records should be kept for three years after the date the employer receives the reclaimed sum.
- Employers should not require a GP note from employees who are off work in the short term due to COVID-19, and this will not be required to obtain a SSP refund. However, for those who have to self-isolate for more than seven days, an alternative “isolation note” from NHS 111 is available online [here](#). Additionally, employers can request a “shielding note” from the employee’s GP or health authority to confirm that they have been advised to shield.
- If, for business reasons, employers wish to furlough employees who are currently on a period of sickness absence, they may do so in line with the guidance (see “Enforced leave / use of holiday” section below). Where employees have been furloughed, they should no longer receive sick pay, and would instead be classified as furloughed employees (subject to the requirement for their agreement). Where employees have been furloughed, employers can only reclaim expenditure through the JRS (and not the SSP rebate scheme).
- Furloughed employees retain their employment rights, which include their right to SSP. This means that furloughed employees who are unwell or become unwell must be paid at least SSP. In practice, however, SSP may be lower than an employee’s furlough pay. It is up to employers to decide whether to move furloughed employees who become unwell onto SSP or to keep them on furlough (where they would be paid at their furloughed rate).

Enforced leave / use of holiday (paid vs unpaid)

- All employers in all sectors (including both profit and not-for-profit) are eligible for the JRS. Following a Government announcement on 17 December 2020, the JRS will now run until 30 September 2021. For periods ending on or before 30 April 2021, employers can claim for employees who were employed on 30 October 2020. For periods starting on or after 1 May 2021, employers can claim for employees who were employed on 2 March 2021.
- For periods ending on or before 30 June 2021, the JRS entitles employers to claim for up to 80% of a furloughed employee's usual salary for hours not worked, up to the monthly cap of £2,500. This means that employers are not required to "top-up" 20% of the employee's wages, as they were for claims relating to the month of October 2020.
- From 1 July 2021, the level of grant available to employers will be reduced each month and employers will be asked to contribute towards the cost of their furloughed employees' wages as set out below:
 - from 1 July 2021, the Government will contribute 70% and employers will have to pay 10% for hours not worked; and
 - in August and September the Government will contribute 60% and employers 20%.
- For further details about how much an employer can claim for, with worked examples, please see the Government guidance [here](#).
- Since its extension, the Government has announced further details about the JRS. The key details include:
 - employers do not need to have made claims under the JRS previously;
 - employers will continue to be liable for NICs and pension contributions for any hours not worked by their furloughed employees;
 - for periods ending on or before 30 April 2021, employees must have been employed on 30 October 2020, and the employer must have made an RTI submission to HMRC between 20 March 2020 and 30 October 2020. For periods starting on or after 1 May 2021, employees must have been employed on 1 March 2021 and the employer must have made an RTI submission to HMRC between 20 March 2020 and 2 March 2021;
 - claims should be made by 23:59 on the 14th day of the subsequent month (e.g. claims relating to November 2020 should be made by 23:59 on 14 December 2020). If the 14th day falls on a weekend, then claims should be submitted on the next working day;
 - from February 2021, HMRC will publish details of employers who claim for periods starting on or after 1 December 2020. The information published will include the employer's name, its company number and the value of the claim within a banded range. This is to deter abuse of the JRS, and employees will be able to report their employers for suspected abuse. However, details may not be published if they could result in a serious risk of violence or intimidation to individuals and/or those in their household;
 - employees who were made redundant or stopped working on or after 23 September 2020 can be re-employed and claimed for, provided that: (i) they were employed on 23 September 2020; and (ii) the

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- employer made an RTI submission to HMRC between 20 March 2020 and 30 October 2020;
- employees who were on a fixed-term contract which expired after 23 September 2020 can be re-employed and claimed for, provided that the other normal eligibility criteria are met; and
 - employers will no longer be able to claim for any furloughed employees that were served a contractual or statutory notice period for claim periods starting on or after 1 December 2020.
- The JRS contains complex provisions for calculating the employee's reference salary that will need to be worked through on a case-by-case basis. However, generally, an employee's reference salary for the purposes of the JRS must not include benefits in kind, anything provided or made available in lieu of a cash payment otherwise payable to the employee (including salary sacrifice schemes), and any payment that is not regular salary or wages. Any elements of salary that vary as a result of performance, either by the business or the employee, should not be included, unless those elements constitute "non-discretionary payments". Non-discretionary payments include: (i) overtime, fees and commission; (ii) payments "made in recognition of the employee undertaking additional or exceptional responsibilities"; (iii) payments "made in recognition of the circumstances in which the employee undertakes the employee's duties or time when they are undertaken"; or (iv) payments made "in recognition of other matters similar to those described above".
- In order to be eligible for the JRS, employers must reach an agreement in writing with each employee that he or she will be furloughed and keep a record of the agreement for five years. If employers wish to reduce a furloughed employee's salary to the 80% level (and employer pension contributions to the minimum level, if they exceed this), there is nothing to stop them from doing this under the JRS, but this will need to be covered by the written agreement reached with employees under normal contractual principles and employment law. Selecting furloughed employees should also be done in compliance with equality and discrimination laws.
- From 1 July 2020, employers have been able to bring furloughed employees back to work for any amount of time and any shift pattern, while still being able to claim under the JRS for the hours employees do not work. Under this flexible furlough arrangement, employers are expected to pay their employees for the hours or days worked (at the normal rate), and claim under the JRS for the period that they are on furlough.
- In order to place employees on flexible furlough, employers need to agree this with the employees, or reach a collective agreement with a trade union and confirm this agreement in writing. Where the original furlough agreement clearly specifies the terms of the furlough, these terms may be varied by agreement to reflect the new flexible furlough terms. Where there is any doubt as to whether the employer had a clear written agreement recording the original furlough period, it would be advisable to enter into a new written agreement which confirms the flexible furlough arrangement. Whilst the agreement can subsequently be varied, it must precede the claim period. Employers must:

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- ensure the agreement is consistent with employment, equality and discrimination laws;
 - keep a record of the agreement or confirmation of the agreement for five years; and
 - keep records of how many hours their employees work and the number of hours they are furloughed for.
- From 1 July 2020, the JRS covers: (i) qualifying employees (which includes (a) all employees and company directors who are paid through the UK's PAYE withholding system; and (b) members of LLPs who are treated as employees for these purposes) whose employer made a claim under the JRS in respect of the employee on or before 31 July 2020 for a period ending on or before 30 June 2020, and who ceased all work (whether directly or indirectly) for the employer (or person connected with the employer) for a period of 21 calendar days or more beginning on or before 10 June 2020; (ii) employees returning from family leave who began such leave before 10 June 2020 and who return from that leave after 10 June 2020; and (iii) employees who are armed forces reservists who were away on a period of mobilisation that started before 10 June 2020 and returned from that mobilisation after 10 June 2020. In all cases, employers must have notified HMRC of payment in respect of the relevant employee through an RTI submission between 20 March 2020 and 30 October 2020. The Government has confirmed that this includes employees who are unable to work because they are: (i) on long-term sick leave; (ii) "shielding" in line with public health guidance for extremely vulnerable persons; or (iii) caring for dependents. The Government has confirmed that the JRS is not intended for employees on short-term sick leave. From 1 July 2020, agreed flexible furlough arrangements need not last for a minimum of three weeks (as was previously the case); however, unless employers are claiming for no more than the first or last six consecutive days in a calendar month, the period that employers may claim for must be a minimum of seven consecutive calendar days.
- Administrators can furlough employees during the 14-day moratorium period and, if the employees agree to becoming furloughed employees, their contracts will be adopted by the administrator when: (i) the administrator makes an application under the JRS; or (ii) payment is made to the employees under their varied contracts.
- Claims for reimbursement can be made to HMRC through an online portal. A new period of claims commenced from 1 July 2020 following the introduction of flexible furlough. It is important to note that there is no roll over of claims across months. Further, the number of employees an employer can claim for in any claim period cannot exceed the maximum number they have claimed for under any previous claim submitted (however, an employer is able to include any employees returning from family leave and armed forces reservist employees in this calculation). HMRC aims to provide grants between four and six working days after a claim is submitted.
- Employees may carry over up to four weeks of unused annual leave into the next two leave years if, due to the COVID-19 pandemic, it is not reasonably practicable for a worker to take some or all of the holiday to which they are entitled.

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- Employees who are furloughed under the JRS continue to accrue, and may take, annual leave whilst furloughed, and this will not break a period of furlough. Employers must pay employees for statutory leave at the employee's normal rate of pay (or, where this varies, at the employee's average rate of pay over the previous 52 working weeks). Guidance makes it clear that an employee's "normal rate of pay" means their usual holiday pay, based on their full non-furlough pay calculated in accordance with the Working Time Regulations. If this is higher than the employee's furlough pay, the employer must make up the difference (whilst continuing to claim under the JRS for the lower of 80% of the usual monthly wage cost or £2,500 (or such lower amount, as outlined above)).
 - Furloughed employees who take paid maternity, paternity, parental or adoption leave on or after 25 April 2020, and who were on furlough for any of the eight week period immediately prior to starting such leave, will be entitled to have their average weekly earnings for their period of furlough during that eight week period calculated using the higher of the furloughed pay they received and what they would have received if they had not been on furlough. If the employee is entitled to enhanced contractual pay during the period of family-related leave, the employer will be entitled to claim for this pay under the JRS, subject to the usual criteria.
 - Employers may require staff to take annual leave at certain times, if their employment contracts do not prohibit this. They should receive holiday pay as normal, unless agreed otherwise with the employees.
 - Employers must generally give employees at least twice as many days' notice as the number of days' annual leave they are being required to take (for example, 10 days' notice for five days' annual leave). This should be in writing and, where possible, specify the relevant dates.
 - On 8 July 2020, the Government announced that a one-off bonus payment of £1,000 would be available for every furloughed employee that satisfied certain criteria. However, due to the extension of the JRS, the Government has decided to delay any such measure, stating that a "retention incentive will be deployed at the appropriate time".
 - The Government has also announced that employers in England will be given a bonus payment for each new apprentice they hire. This was initially for any apprentices hired between 1 August 2020 and 31 January 2021, but it has since been extended to 30 September 2021. The level of bonus payment depends on when the apprentice is hired:
 - For apprentices hired before 1 April 2021, employers will receive £2,000 for each apprentice aged between 16 and 24 and £1,500 for each new apprentice aged 25 or above. Employers must apply for the bonus before 31 May 2021.
 - For apprentices hired between 1 April 2021 and 30 September 2021, employers will receive £3,000 for each new apprentice (irrespective of the age of the apprentice). Employers may apply for the bonus from 1 June 2021.

In each case, the bonus payment is in addition to the existing £1,000 payment the Government currently provides for new 16-18 year old

apprentices and those aged under 25 with an Education, Health and Care Plan.

Temporary layoffs

- Employers may require employees to cease work, with or without pay, for a temporary period (a “Layoff”). A Layoff without pay is permitted only if provided for in an employment contract or a trade union agreement, or if an employer receives the employee’s consent. Legislation may be introduced to allow Layoffs without an express contractual provision or consent.
- If provided for in their employment contracts, employees may be entitled to receive “Contractual Guarantee Pay” during a Layoff period. If the Layoff is unpaid, employers may have to pay “Statutory Layoff Pay” of £30 per day if certain criteria are met (including one month’s continuous employment) for up to five days in any three-month period.
- If a Layoff period continues for four consecutive weeks or six weeks within a period of 13 weeks (of which no more than three are consecutive), employees may be entitled to claim statutory redundancy pay if certain conditions are met (including two years’ continuous service).

Reduction in pay and/or hours

- Employers may reduce an employee’s contractual hours and corresponding pay (“Short-time Working”) only if this is permitted in the employee’s employment contract or a trade union agreement or if they receive the employee’s consent.
- During a Short-time Working period, employees should receive full pay unless their employment contracts provide for unpaid Short-time Working or Contractual Guarantee Pay of a different amount. If the Short-time Working arrangement is unpaid, employers may have to pay Statutory Layoff Pay in relation to days on which no hours are worked.
- If a Short-time Working period continues for four consecutive weeks or six weeks within a period of 13 weeks (of which no more than three are consecutive), employees may be entitled to claim statutory redundancy pay if certain conditions are met (including two years’ continuous service).

Terminations

- Employees with two years’ continuous service may have a claim for unfair dismissal where their employment is terminated, unless there is a fair reason (as defined by statute) and the employer has acted reasonably (i.e. followed a fair process). Dismissal on the grounds of redundancy may be fair where an employer has a reduced need for work of a particular kind or where a business or premises is shut down.
- Employers should consider whether furloughing employees provides a viable alternative to making employees redundant.
- Employers must follow a fair redundancy procedure, including informing/consulting with employees or, in collective redundancies of certain sizes, consulting with employee representatives over 30 or 45 days, depending on the number of employees. Employers should consider voluntary redundancy and ensure they provide adequate notice or payment in lieu of notice where applicable.
- Employees will be entitled to statutory redundancy pay where they have worked for more than two years. Employers should check whether

employees are entitled to enhanced redundancy pay. As of 1 December 2020, employers can no longer claim under the JRS for furloughed employees who are serving statutory or contractual notice periods (see “Enforced leave / use of holiday (paid vs unpaid)” section above). Guidance has confirmed that the JRS cannot be used to substitute redundancy payments.

UK

Workforce

Teleworking

- The Government has advised that employees should work from home unless this is not possible, and they advise particular caution in relation to employees from vulnerable groups. In order to facilitate this, employers should:
 - support employees to continue to work wherever possible, including providing technology where possible to facilitate remote working; and
 - maintain contact with employees and encourage staff members to support each other and be flexible whilst the workforce adjusts.
- On 17 July 2020, it was announced that from 1 August 2020, employers would be given discretion to make decisions about returning to the workplace. Such discretion means that employers can ask employees to return to the workplace, provided that steps have been taken to ensure that the workplace is “COVID-secure” and that social distancing measures are implemented. The Government emphasised that these decisions should be made by employers on a case-by-case basis and that employers are under no obligation to require employees to return to the workplace. The Government has prepared guidance for employers on reopening the workplace safely, which is available [here](#).
- On 31 October 2020, the Prime Minister announced that England would be subject to a second national lockdown, effective from 5 November 2020 until 2 December 2020 (the “Second Lockdown”). Due to the high rates caused by the “UK variant” of COVID-19, the Prime Minister then announced a third national lockdown in England, effective from 6 January 2021 (the “Third Lockdown”). On 22 February 2021, the Government announced a gradual easing of restrictions from 8 March 2021 via a four-stage national “roadmap”. Stage two of the roadmap was implemented on 12 April 2021; the “stay at home” rule has ceased to apply, although many restrictions remain in place. Under guidance issued by the Government, employees should continue to work from home where possible.
- The implementation of each stage of the roadmap is determined according to four specified tests relating to vaccination deployment, the efficacy of vaccinations, infection rates and the impact of any new COVID-19 variants.

Travel (business and personal)

- The Foreign, Commonwealth & Development Office (“FCDO”) advised against all non-essential travel worldwide for an initial period of 30 days from 17 March 2020. This has now been extended “indefinitely”. During the Third Lockdown (see “Teleworking” section above), international travel is only permitted where an individual has a legal reason for leaving their home.

From 8 March 2021, individuals travelling outside the UK are required to complete a travel declaration form explaining the reason for travel (subject to certain exemptions). Until 18 January 2021, “travel corridors” were in place, which exempted individuals travelling from specific countries from

self-isolating. However, all travel corridors have now been suspended. Additionally, the Government has now completely banned travel from certain countries, notably South Africa, Brazil and their neighbouring countries (the “Travel Ban”). This means that all non-UK citizens who have been in, or transited through, these countries in the last 10 days will not be granted access to the UK. The Government will make further countries subject to the Travel Ban as and when it deems it necessary. An updated list of countries subject to the Travel Ban is available [here](#). From 15 February 2021, any individual who has been in or passed through a country subject to the Travel Ban will need to quarantine in a managed quarantine hotel for 10 days. The cost of this is £1,750 per adult, and it must be booked using the portal [here](#). Fines of up to £10,000 will be issued to those who fail to quarantine in a designated hotel.

- From 14 December 2020, individuals who travel abroad only have to self-isolate for 10 days upon their arrival in England, instead of the previous 14 days. From 15 December 2020, travellers to England can minimise their time in self-isolation even further through the “Test to Release Scheme”. This allows individuals to stop self-isolating if they receive a negative COVID-19 test a minimum of five full days after arrival. Such tests must be paid for privately, and travellers must choose to opt into the scheme using their passenger locator form (see below). The Test to Release Scheme has continued to operate in spite of the Government suspending all travel corridors (as detailed above). However, the Test to Release Scheme cannot be used by travellers arriving from countries subject to the Travel Ban, even if they are UK citizens.
- On 8 January 2021, the Government announced that all passengers (including UK citizens) arriving in England by boat, plane or train from any destination (except Ireland, the Isle of Man and Channel Islands) must take a COVID-19 test up to 72 hours before departure. The result must be negative. Border Force staff will do spot checks in arrivals, and any passengers found in breach will be fined £500. Additionally, from 15 February 2021, all arrivals in England will have to undertake two additional mandatory COVID-19 tests: the first on day two of their quarantine, and the second on day eight. A £1,000 penalty will also be given to any international arrival who fails to take a mandatory test, followed by a £2,000 penalty to any international arrival who fails to take the second mandatory test. This will be accompanied by an automatic extension of the quarantine period to 14 days. Individuals doing certain jobs (including, but not limited to, border and customs officials, air, maritime and rail crew and hauliers) are exempt from these requirements, unless they are travelling from a country subject to the Travel Ban. A full list of workers who are exempt from the testing requirements is available [here](#).
- All arrivals in the UK must complete a passenger locator form ([here](#)). Providing false or deliberately misleading information when filling this out is an offence punishable by imprisonment. Individuals can be fined up to £10,000, imprisoned for up to 10 years, or both, if they do not provide accurate details about the countries they have visited in the 10 days before arriving in the UK.
- It is currently unclear whether the restrictions on international travel will be relaxed in Summer 2021. The Government has launched a taskforce to

review global travel which will report on 12 April, although recent reports suggest a public announcement may be made before this date.

- Employers should encourage staff to avoid unnecessary travel, including to and from the workplace or work-related events. In the event of necessary travel, employers should encourage staff to comply with Government guidance to minimise risks, including avoiding busy times, maintaining distance from other commuters, and washing their hands as soon as they arrive at their destination.
- If employees cannot travel abroad as planned, it is likely that they will request a cancellation of booked annual leave. Employers are not obliged to allow employees to cancel leave, but should consider whether this would be appropriate in the circumstances.
- From 15 June 2020, it has been compulsory to wear a face covering whilst travelling on public transport in England, with limited exceptions. On 23 September 2020, this was extended to include customers travelling in private hire vehicles and taxis.

Preventive actions (reception policy, public interactions, management of infected employees)

- After ending the Second Lockdown (see “Teleworking” section above) on 2 December 2020, the Government reintroduced a regional “tiered” system, whereby different regions were assigned a tier according to the local level of risk. This risk was assessed regularly, allowing areas to move “up” or “down” a tier as follows:
 - a Tier 1 area was a “medium alert” area;
 - a Tier 2 area was a “high alert” area;
 - a Tier 3 area was a “very high alert” area; and
 - a Tier 4 area was a “stay at home” area.

However, the tier system has now been shelved as a result of the Third Lockdown which came into force on 6 January 2021 (see “Teleworking” section above). It is not expected that the Government will return to a tier system.

- The Government has published guidance for employers, employees and those who are self-employed on how to keep their workplaces as safe as possible (i.e. COVID-secure). Employers must undertake a risk assessment of their workplaces using the guidance to inform decisions and control measures. There are 14 guides which cover a variety of different types of workplaces including “offices and contact centres”, “construction and other outdoor work”, “performing arts”, “hotels and other guest accommodation”, and “factories, plants and warehouses”. The guidance covers topics such as who should go to work, social distancing at work and cleaning the workplace, and is available [here](#).
- Employers must consult on health and safety measures with the health and safety representative selected by a recognised trade union or, if there is no such representative, a representative chosen by employees. Employers should ensure the workforce is kept updated as to preventative actions being taken by the business and the latest guidance on how to reduce their risk.

- Where workplaces are open, employers should provide facilities for hand washing and hand sanitiser and encourage staff to use them regularly. From 28 September 2020, employers will also be expected to remind people to wear face coverings where mandated.
- Companies should ensure that managers are made aware of how to identify symptoms in staff and of procedures to follow in the event that a staff member exhibits symptoms. From 28 September 2020, employers must not knowingly require or encourage someone who is being required to self-isolate to come to work.
- From 18 September 2020, all employers who provide close contact services (such as hairdressers, barbers, beauticians, tattooists, sports and massage therapists, dress fitters, tailors and fashion designers) must now: (i) ask at least one member of each customer party visiting the site to provide contact details; and (ii) keep a record of all staff working on the premises, their shift times and their contact details. These details and records must be kept for 21 days. It is assumed that this will continue to apply once the Third Lockdown ends and businesses reopen.
- From 24 September 2020, businesses in the hospitality and leisure and tourism sectors, close contact service providers and facilities provided by local authorities (such as community centres and libraries) must display an official NHS QR code poster, so that customers and visitors can “check in” as an alternative to providing their contact details. It is assumed that this will continue to apply once the Third Lockdown ends and businesses reopen.

Employees with children or older dependants

- Employees are entitled to reasonable time off to care for dependants. This will apply, for example, to time off to care for a child whose school has closed or another dependant who is sick.
- Employers are not required by law to pay employees for time off to care for dependants unless this is provided for in employment agreements or contractual workplace policies.
- Employers should consider whether special arrangements (for instance, flexible hours) can be made for employees whose caring responsibilities temporarily affect their availability for work. Such measures should enable employees to continue to work.

Consultants

- Some self-employed individuals (including members of partnerships who were not paid as employees under PAYE) were eligible for a second taxable grant of 70% of average monthly trading profits, measured over the last three years, paid out in a single instalment covering three months’ trading profits (capped at £6,570) under the Self-Employed Income Support Scheme (“SEISS”), if their business had been adversely affected by COVID-19.
- Applications for this grant opened on 17 August 2020 and claims had to be submitted on or before 19 October 2020. The grant did not need to be repaid, but was subject to income tax and self-employed NICs.
- On 24 September 2020, the Government announced that it would be extending the SEISS (the “SEISS Extension”), providing individuals with

a third and fourth grant. Eligibility under the SEISS Extension requires that the individual:

- is self-employed or a member of a partnership (those that trade through a limited company or trust are ineligible);
 - has traded in both the 2018/2019 and 2019/2020 tax years;
 - is either: (i) currently trading but facing reduced demand due to COVID-19; or (ii) is temporarily unable to trade due to COVID-19; and
 - declares that they intend to continue to trade and that they reasonably believe there will be a significant reduction in their trading profits during the period 1 November 2020 to 29 January 2021. Examples of having a reduced activity, capacity or demand or being unable to trade are available [here](#).
- Individuals which meet this criteria will be entitled to:
- a third grant, paid out in a single instalment, covering three months' worth of profits from 1 November 2020 to 31 January 2021. This is worth 80% of average monthly trading profits, subject to a cap of £7,500. A claim for this grant must be made on or before 29 January 2021; and
 - a fourth grant for the period from 1 February 2021 to 30 April 2021. This is worth 80% of three months' average trading profits, subject to a cap of £7,500. Claims for this grant can be made from late April 2021 until 31 May 2021.
- On 3 March 2021, the Government announced that there will be a fifth and final grant covering May to September 2021. This grant can be claimed from late July 2021 and will be worth:
- 80% of three months' average trading profits, capped at £7,500, for those with a turnover reduction of 30% or more; or
 - 30% of three months' average trading profits, capped at £2,850, for those with a turnover reduction of less than 30%.
- Any grants received under the SEISS Extension continue to be taxable and subject to NICs and must be reported on the individual's 2020/2021 Self Assessment tax return.
- HMRC has also announced that Self Assessment tax payers will be entitled to a one month extension when filing their tax returns. This means that taxpayers will not receive late filing penalties if they file online by 28 February 2021. The usual deadline is 31 January. No further extension has been announced.
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