

Business Table of Measures

June 2020

Measure	Description	Applicable to?	Reviewable?	When?	Comments
Government commercial rents	A waiver of rents for the 2 nd quarter of 2020	Relevant sector	Yes	During the 2 nd quarter of 2020	
Commercial rents from private landlords	A waiver equal to either an amount up to 50% of the rent due for the 2 nd quarter of 2020 or a waiver of this full rent and a lease extension for 3 months	Relevant sector	Yes	During the 2 nd quarter of 2020	Consideration to provide assistance to affected landlords if measure prolonged
Business rates	A waiver of rates for the 2 nd quarter of 2020	All sectors save for supermarkets and pharmacies	Yes	During the 2 nd quarter of 2020	
Utilities – electricity & water	Charges for the month of June to be spread over the following 12 month period	Relevant sector	Yes	During June 2020	Reviewed on a monthly basis
Monthly PAYE/SI	A waiver of the payment of PAYE/SI obligations to HMGoG commencing in relation to those due in June 2020 (i.e. May payroll). PAYE/SI withheld to be exceptionally retained by employer	Relevant sector	Yes	During June 2020	Reviewed on a monthly basis
	A deferral of the payment of PAYE/SI obligations to HMGoG for 12 weeks after month-end in which payment would typically be due commencing in relation to those due in June 2020 (i.e. May payroll)	All sectors	Yes	During the 2 nd quarter of 2020	Reviewed on a quarterly basis

Measure	Description	Applicable to?	Reviewable?	When?	Comments
Stock repurchase scheme	On an individual case by case basis	Relevant sector	No	N/A	One-off event
Import duty	A waiver of import duty on all classes of goods except for tobacco fuel, alcohol and motor vehicles commencing on 1 April 2020	All sectors	Yes	During June 2020	Reviewed on a monthly basis
	A rebate of import duty in relation to motor vehicles imported and sold in June 2020	All sectors	Yes	During June 2020	Reviewed on a monthly basis
Work permits and registrations	A waiver of fees for the second quarter of 2020	All sectors	Yes	During the second quarter of 2020	
Deferral of FSC fees	Payment of annual fees to be made quarterly in arrears	Financial Services sector	No	N/A	One-off deferral
Companies House fees and filings	An extension of 90 days without penalty for returns and documents	All sectors	Yes	During the second quarter of 2020	This applies to all returns and documents due to be filed in the second quarter 2020
Gaming duty	Gaming duty deferred by 3 months to the end of each quarter	Gaming sector	No	N/A	One-off deferral
Capital allowance	A capital allowance deduction against assessable profit up to a maximum of £50,000 for COVID-19 related expenditure	All sectors	No	N/A	One-off deduction