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OMICRON SUPPORT MEASURES

Chancellor Rishi Sunak yesterday announced a package of one-off grants, statutory sick pay support and further funding for the arts and culture sectors.

The new measures include:

1. One-off grants of up to £6,000 per premises for hospitality and leisure businesses;
2. The reintroduction of the Statutory Sick Pay Rebate Scheme for Covid-related absences for small and medium-sized employers; and
3. £30m further funding will be made available through the Culture Recovery Fund.

<https://www.gov.uk/government/news/1-billion-in-support-for-businesses-most-impacted-by-omicron-across-the-uk>

Grants

As previously the grants will be based on the rateable value of the premises.

Rateable value	£0-15k	£15-51k	> £51k
Grant	£2,700	£4,000	£6,000

Businesses eligible for these grants must be solvent and ratepayers must be in the hospitality and leisure sectors in England. The government guidance cites pubs, hotels, restaurants, bars, cinemas and amusement parks as example recipients.

There is no clear timeline on when businesses will gain access to funds, except that the grant will be administered by local authorities in 'the coming weeks'. The government estimates that around 200,000 businesses will be eligible for this grant.

In addition, the Treasury opened up £100m discretionary funding to local authorities to support other businesses through the additional restrictions grant (ARG). The press release specifies that the ARG top-up will be prioritised to the local authorities that have distributed most of their existing allocation.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1042718/Public_fact_sheet_-_LA_grants.pdf

Statutory Sick Pay Rebate Scheme

The new SSP rebate scheme will apply where the employee has taken sick leave due to Covid-related reasons from the day of the announcement – 21 December 2021. No rebates of SSP can be claimed for periods of absence between 1 October 2021 to 20 December 2021 inclusive, whatever the size of the employer.

A maximum of two weeks of SSP can be claimed per employee, but this ignores any amounts of SSP claimed for the employee under the old SSP (pre-October 2021) rebate scheme.

The Treasury announcement warns that this is a temporary scheme, but gives no indication of when it will close.

The Treasury factsheet says that an employer has to meet four conditions to be eligible:

1. It must be UK-based;

2. It must have fewer than 250 employees on 30 November 2021. This is expected to apply to all the PAYE schemes operated by the employer, so advisers will have to consider any connected employers, just as is the case for claiming the employment allowance;
3. It must have a PAYE scheme set up by 30 November 2021; and
4. It must have paid the Covid-related SSP to its employees, which it is now reclaiming.

The conditions for the earlier rebate scheme relating to state aid have disappeared as the UK is no longer a member of the EU.

The online reclaims portal will open in mid-January 2022 and will be accessed through [this Gov.uk page](#). The employer will need their government gateway user ID to make a claim, but tax agents such as ourselves are expected to be able to make claims on behalf of their clients.

The employer will have to keep records of the SSP paid and reclaimed for each employee, including all of the following:

- dates the employee was off sick;
- which of those dates were qualifying days for SSP;
- the reasons given for absence relating to Covid-19; and
- the employee's national insurance number.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1042699/Public_fact_sheet_SSPRS_Dec_2021.pdf

Culture Recovery Fund

With the variant likely to quiet the panto voices and scale back theatre audiences, the government added a further £30m to the culture recovery fund to support theatres, orchestras and museums in England until March 2022.

We are open all working days during the Christmas period should you require any assistance. From all the team at Allens, wishing you a very happy Christmas and a prosperous 2022!



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