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A range of Government support packages to help businesses and individuals through the coronavirus pandemic will come to an end or change today (30/09/2021), including the furlough scheme and reduced SDLT rates.

## Coronavirus Job Retention Scheme (CJRS)

Commonly known as the furlough scheme the CJRS has provided businesses affected by COVID-19 with grants paying a proportion of furloughed employees' wages throughout the pandemic. After several extensions the scheme's final grant period ends today. This means that from 1 October businesses must resume paying the full wages of their staff. **Employers making a claim for September must do so by the 14 October.**

## Self-Employment Income Support Scheme (SEISS)

The SEISS was also repeatedly extended providing five possible grants. The final grant period under SEISS covers 1 May to 30 September, and the online portal through which claims are made closes today.

## Stamp Duty Land Tax (SDLT) rates – England Only

After today SDLT rates in England and Northern Ireland will return to pre-COVID levels. Following an the initial 'SDLT holiday' where no duties were due on the first £500,000 of a residential property's value, the rates changed

on 1 July 2021 reducing the zero-rate band to £250,000.

**RATES ENDING 30 SEPTEMBER 2021 RATES FROM 1 OCTOBER 2021**

0%	Up to £250,000	0%	Up to £125,000
5%	£250,001-£925,000	2%	£125,001-£250,000
10%	£925,001-£1.5m	5%	£250,001-£925,000
12%	Above £1.5m	10%	£925,001-£1.5m
		12%	Above £1.5m

COVID Sick Pay Rebate Scheme

Employers are obliged to pay eligible employees unable to work because of sickness statutory sick pay (SSP), the full cost of which is met by the employer. To support employers during the pandemic the government legislated to allow certain SMEs to reclaim SSP costs from HMRC via the coronavirus statutory sick pay rebate scheme. The scheme claim period ends today and any outstanding claims **must be made by 31 December 2021**.

Reduced VAT Rates for Hospitality

The temporary reduced rate of VAT introduced to support the hospitality sector during the pandemic changes from tomorrow. The government announced on 8 July 2020 that VAT for food, non-alcoholic drinks, accommodation and entry fees to attractions would be reduced from 20% to 5%. The reduced rate applied from 15 July 2020 until 12 January 2021, but was later extended until 31 March 2021 and then 30 September 2021. From 1 October an increased reduced rate of 12.5% will apply until 31 March 2022 when the rate will revert to the 20% standard VAT rate.

Universal Credit Uplift

The £20-a-week uplift to universal credit which has been in place since the start of the pandemic is due to come to an end today.

The Team at Allens



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