

Automatic filing extensions granted by the Corporate Insolvency and Governance Act due to come to an end

[The Corporate Insolvency and Governance Act 2020 received royal assent on 25 June 2020](#). The Act granted automatic extensions for filing deadlines between 27 June 2020 and 5 April 2021 to relieve the burden on companies during the coronavirus (COVID-19) pandemic and allow them to focus all their efforts on continuing to operate. Automatic extensions were granted for accounts, confirmation statements, event-driven filings and mortgage charges.

There will be no further automatic extensions for confirmation statement filings, accounts filings and event-driven filings after 5 April 2021. Any deadlines that fall after this date will revert to normal.

For mortgage charges created up to and including 4 April 2021, those with an interest in the charge will continue to receive an automatic extension of 10 additional days to file the particulars of a charge (31 days). Mortgage charges created after 4 April 2021 will not receive an automatic extension, and those with an interest in the charge will need to file within 21 days as normal. The 21-day period starts the day after the charge was created.

If you need more time to file your accounts

For accounts filing deadlines that fall after 5 April, companies can still [apply for a 3-month extension](#).

Companies that are eligible and cite issues around COVID-19 in their application will be granted an extension.

Companies that have already had their accounts deadline extended may not be eligible, as the law only allows a maximum filing period of 12 months.

It's important to check if you're eligible for an extension and to apply for an extension before your deadline. You must file your accounts on time or you'll receive a late filing penalty.

Example 1 Company A has an accounting reference date (ARD) of 30 June 2020. Their deadline would usually be 31 March 2021. The company received an automatic 3 month extension under the Act, resulting in a deadline of 30 June 2021. Company A cannot apply for a further extension as the law only allows a maximum filing period of 12 months.

Example 2 Company B (a public company) has an ARD of 30 June 2020. Their deadline would usually be 31 December 2020. The company received an automatic

3 month extension under the Act, resulting in a deadline of 31 March 2021. Company B can apply for a further extension if they cite COVID-19 as a factor, as the maximum filing period of 12 months has not yet been reached.

Example 3 Company C has an ARD of 31 July 2020 and its accounts are due by 30 April 2021. Company C were granted a 3 month extension for their previous filing period (ARD of 31 July 2019). The company will not get an automatic extension as the deadline falls after 5 April 2021, but they can still apply for a 3 month extension for their current filing period to give them the maximum amount of time allowed.

You can [check your filing deadlines on Companies House service](#) (CHS). The deadlines on CHS are up to date, so you do not need to contact us to find out when your filing deadline is.

Keep up to date with all the latest news on our services by [signing up for GOV.UK updates](#) or [subscribing to our regular newsletter](#). You can also [sign up for email reminders](#) to keep track of your filing deadlines.

More information

[Business rates relief boosted with new £1.5 billion pot](#)

- new Business Rates relief fund of £1.5 billion for businesses affected by COVID-19 outside the retail, hospitality, and leisure sectors
- targeted support delivered as appeals against rates bills on basis of material changes of circumstance due to the pandemic to be ruled out
- the relief fund will get cash to affected businesses in the most proportionate and equitable way

Ministers have today set out plans to provide an extra, targeted support package for businesses who have been unable to benefit from the existing £16 billion business rates relief for retail, hospitality and leisure businesses. Retail, hospitality and leisure businesses have not been paying any rates during the pandemic, as part of a 15 month-long relief which runs to the end of June this year.

Many of those ineligible for reliefs have been appealing for discounts on their rates bills, arguing the pandemic represented a 'material change of circumstance' (MCC).

The government is making clear today that market-wide economic changes to property values, such as from COVID-19, can only be properly considered at

general rates revaluations, and will therefore be legislating to rule out COVID-19 related MCC appeals.

Instead the government will provide a £1.5 billion pot across the country that will be distributed according to which sectors have suffered most economically, rather than on the basis of falls in property values, ensuring the support is provided to businesses in England in the fastest and fairest way possible.

Allowing business rates appeals on the basis of a 'material change in circumstances' could have led to significant amounts of taxpayer support going to businesses who have been able to operate normally throughout the pandemic and disproportionately benefitting particular regions like London.

Chancellor of the Exchequer Rishi Sunak said:

Our priority throughout this crisis has been to protect jobs and livelihoods. Providing this extra support will get cash to businesses who need it most, quickly and fairly.

By providing more targeted support than the business rates appeals system, our approach will help protect and support jobs in businesses across the country, providing a further boost as we reopen the economy, emerge from this crisis, and build back better.

Secretary of State at the Ministry for Housing, Communities and Local Government Robert Jenrick said:

Throughout the pandemic we have provided unprecedented support to businesses. Today are going even further with an extra £1.5 billion for councils to provide additional targeted support to those businesses that have not already received rate relief. This is the fastest and fairest way of getting support to businesses who need it the most.

We are also acting to ensure businesses have certainty over their bills and councils have certainty over their funding so they can continue to support their communities and deliver quality local services.

The £1.5 billion pot will be allocated to local authorities based on the stock of properties in the area whose sectors have been affected by COVID-19. Local Authorities will use their knowledge of local businesses and the local economy to make awards.

We'll work with and support local government to enable ratepayers to apply as soon as possible this year, once the legislation relating to MCC provisions has passed and local authorities have set up local relief schemes. By contrast, individual appeals based on MCCs could have taken years to resolve

in some cases.

Around 170,000 businesses have made claims for MCCs. Initial claims were confined to a discrete cohort of properties and handled by the Valuation Office Agency, but claims multiplied as the pandemic and public health measures evolved. Covid restrictions have affected all or nearly all commercial properties in England – well beyond the scope of any previous application of the MCC provision.

A core principle of the business rates system is that economic factors are captured at revaluations, with the MCC system usually applying to issues such as physical changes to the property or surrounding area – for example significant roadworks near a property that affect its value.

Business rates are devolved so the devolved administrations in Scotland, Wales and Northern Ireland will receive an additional £285 million through the Barnett formula as a result of today's announcement.

Further information:

- The £1.5 billion pot will be distributed according to official data on the impacts of the pandemic on different sectors, ensuring an even and more proportionate allocation of support across England based on the economic impacts of COVID-19 and not on estimates of the impact on a property's value.
- We'll work with and support local government to enable ratepayers to apply as soon as possible this year, once the legislation relating to MCC provisions has passed and local authorities have set up local relief schemes.
- **Illustrative Case Study 1 – Consultancy firm operating from an office in Central London:**
 - prior to the pandemic, operated with staff all office based on a full-time basis.
 - since the pandemic, business has been unaffected.
 - large office with staff continuing to work on a full-time basis but with 50% working from home at any one time.
 - rateable Value – £12.5 million
 - size – 36,000m²
 - under the MCC regime, the businesses could have argued that it had suffered an MCC due to reduced occupancy as a result of social distancing guidance and due to the indirect effect on the value of the property due to the mandated closures of surrounding bars and restaurants.
 - for illustrative purposes, a 25% reduction in rateable value would save the business £1.6 million
 - under our proposed approach, the business would unlikely fall within scope, given it had not suffered an economic impact.

- **Illustrative Case Study 2 – Food wholesaler operating from a warehouse outside of London:**
 - prior to the pandemic sold exclusive to restaurants within a region
 - since the pandemic, turnover reduced nearly to nil
 - large warehouse where social distancing can be observed without an impact on operations.
 - rateable Value – £95,000
 - size – 5,200m²
 - under the MCC regime, the businesses would unlikely have been deemed to have suffered an MCC and so would have received no reduction
 - under our proposed approach the business would likely fall within scope given the economic impact on their business
 - for illustrative purposes, a 15% relief would save the business £7,300

- Cases seeking reductions in rates bills often result in little or no change to property values. Around 1 million appeals were made (on 2 million properties) over the life of the 2010 business rates list – 70% resulted in no change in values.

- Comparable statistics on the current 2017 list are not available as the list remains open. However, current figures show that less than 25% of all Checks (first part of the new Check, Challenge and Appeals system) have progressed to Challenge.

- The devolved administrations will receive an additional £285 million through the Barnett formula. This comprises £145 million of the Scottish Government, £90 million for the Welsh Government, and £50 million for the Northern Ireland Executive.

- We will be laying a Statutory Instrument today to make these changes prospectively, which will come into force as soon as it is laid. We will also be introducing primary legislation with retrospective effect, when parliamentary time allows, to ensure that the government's response to the coronavirus is not considered relevant for MCC purposes from the start of the pandemic.

- The government has provided a £350 billion package of support through the Covid pandemic to support businesses and individuals, including £16 billion of business rates relief for retail, hospitality and leisure businesses.

- On business rates, the government announced 100% relief to all eligible retail, hospitality and leisure properties given the acute and direct impact of NPIs on these sectors. This was worth over £10 billion for the 2020-21 and, alongside other BR reliefs, ensured that over 1 million properties paid no business rates last year. The Budget announced a 3-

month RHL extension and 9-month taper worth £6bn.

[Constitutional reform in Kyrgyzstan: UK statement](#)

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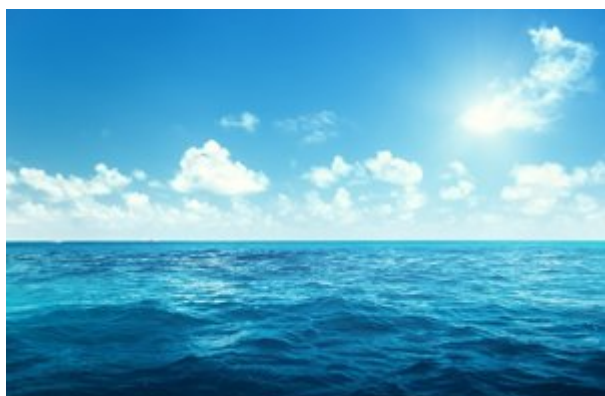
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[Seafood Response Fund closes on Friday 26 March](#)

News story

A reminder for eligible businesses to submit their details for payment to the Seafood Response Fund by Friday 26 March.



Eligible UK fishing and aquaculture businesses that haven't already submitted details for payment from the Seafood Response Fund (SRF) need to do so by Friday, 26 March.

The Marine Management Organisation (MMO) is administering the fund on behalf of the Department for Environment, Food and Rural affairs (Defra).

Over 2,500 businesses that meet the criteria have been contacted by email or letter. Full guidance and details of the criteria are available [here](#). So far, £9 million has been paid direct into the bank accounts of over 1,200 qualifying businesses

There are still around 1,000 businesses that have yet to reply and are urged to go on-line before the fund closes on by Friday 26 March – they could receive up to £10,000 towards the fixed business costs of their vessel or aquaculture farm.

The fund is designed to help businesses that have been affected by the downturn of export and domestic markets for fish and shellfish due to the coronavirus pandemic and/or disruption to seafood exports earlier this year.

A key element of eligibility is that fishing vessels must have had sales of £10,000 or more, recorded on sales notes supplied by registered buyers and sellers of fish, between 1 January 2019 and 31 December 2019.

This level of sales was set to ensure the fund supported commercial fishing businesses that records showed would have been impacted by the market downturn. From feedback, we understand that some vessels may have had more sales, but the sales notes had not been submitted at the time. As it is a legal requirement to submit sales notes on time, we cannot accept backdated sales notes as evidence for payment from SRF.

It's good practice to get the data in on time – this data helps the MMO and government to ensure the sustainability of the fishing industry and stocks for the future.

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[Permit variation application for waste water reinjection at Brockham oilfield, Surrey](#)

Press release

Public Consultation is now open



Angus Energy which operates the Brockham oil site has applied for a permit variation to reinject waste water into one of the existing boreholes on site.

Public consultation on this permit variation application is now open and runs from 23 March 2021 until 4 May 2021.

See [further information on the application and details of how to take part in the consultation](#)

An Environment Agency spokesperson said:

In deciding whether or not to issue this permit variation, the Environment Agency will take into account all relevant considerations and legal requirements.

We are keen to understand the views of local people before we make a final decision and would urge anyone interested to let us know what they think.

An environmental permit sets out stringent conditions that all oil and gas sites must adhere to. We will not issue an environmental permit for a site if we consider that activities taking place will cause significant pollution to the environment or harm to human health.

For further information, please email KSLE@environment-agency.gov.uk

Further information

[How the Environment Agency determines applications and the timescales involved](#)

[How onshore oil and gas is regulated](#)

Public consultations

[How and when the Environment Agency consults on permit applications and standard rules for environmental permits](#)

Existing environmental permits at Brockham

Angus Energy is currently the holder of a number of Environmental Permits issued by the Environment Agency in accordance with the Environmental Permitting (England and Wales) Regulations 2016.

The current permitted activities at the Brockham Oil Site allow the undertaking of the following activities:

- the loading, unloading, handling or storage of, or the physical, chemical or thermal treatment of crude oil
- storage of additional raw materials
- use of diesel generator for on-site electricity
- flaring of gas for emergency only
- combustion of produced gas in an engine with a rated thermal input of 0.93 MW
- use of oil fired bath heater for oil/water separation
- discharge of surface water from non-process areas of the site
- the management of extractive waste from production activities, not involving a waste facility
- the management of extractive waste generated by well workover
- the management of extractive waste generated by well decommissioning
- storage of radioactive waste on site prior its disposal off site (a standard rules radioactive substances permit)

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