

# GOLF INDUSTRY GUIDELINES TO CORONAVIRUS (COVID-19).

Guidance on dealing with the Coronavirus health emergency is being circulated to golf clubs and their professional workforce in a joint statement from BIGGA, The PGA, and the GCMA. The three organisations, supported by the R&A, have collaborated on the guidelines which offer advice on the running of a golf club in the possible absence of key staff, planning for the longer term effects to the business and the importance of communication to staff and to members. They are being circulated to all three organisations' members and the wider golf club community in response to the escalation of the emergency

Please can the recipient of this communication ensure that it is sent to all key management personnel within your golf club

## UK GOVERNMENT ANNOUNCE ADDITIONAL FINANCIAL SUPPORT MEASURES

The Government has outlined significant support for businesses and workers, to help protect against the financial impact of the COVID-19 coronavirus pandemic.

### CORONAVIRUS JOB RETENTION SCHEME

All UK employers will be able to access support to continue to pay part of their employees' salary, for those that would otherwise have been laid off during the COVID-19 crisis. This scheme will reimburse 80% of "furloughed" workers wage costs, up to a maximum cap of £2,500 per month. To access the scheme businesses will need to:

- Tell affected employees that they have been designated as "furloughed workers" – this means that they have been "granted a leave of absence" from work. This is still subject to employment law and may be dependent upon the employees' contract.
- Tell HMRC about the employees that have been "furloughed" and confirm their earnings via a new online portal (not yet set up).

### DEFERRING VAT AND INCOME TAX PAYMENTS – IMPROVED TIME TO PAY ARRANGEMENTS

#### VAT

- VAT payments are being deferred for 3 months. All businesses are eligible for this support and it will apply from 20th March 2020 until 30th June 2020.
- There is no application process necessary – it is an automatic offer, so no VAT payment will need to be made during this time. Taxpayers will be given until the end of the 2020-21 tax year (5th April 2021) to pay any outstanding amounts.
- VAT refunds and reclaims will be paid by the government as usual.

#### INCOME TAX

- Income Tax self-assessment payments, for the self-employed, due on the 31st July 2020 will be deferred until the 31st January 2021 – this is an automatic offer with no application needed.
- No interest for late payment or penalties will be charged during this deferral period.

The Government has announced additional resources to help with enquiries from those struggling to pay their tax liabilities – HMRC will make 2,000 call handlers available to support taxpayers. There will also be a COVID-19 helpline number 0800 0159 559 open Monday to Friday 8am to 8pm, and Saturday 8am to 4pm.

There is also support for businesses and individuals with Time-to-Pay arrangements with HMRC, to spread liabilities over a pre-agreed period. HMRC will waive late payment penalties and interest where businesses experience difficulties due to COVID-19.

HMRC guidance to employers and businesses about COVID-19 – support for business is [here](#)

HMRC guidance to employers and businesses about COVID-19 – guidance for employees is [here](#)

### ADDITIONAL INFORMATION

For up-to-date information about the COVID-19 outbreak, visit:

**World Health Organization, Rolling updates on coronavirus disease (COVID-19)**

<https://www.who.int/emergencies/diseases/novel-coronavirus-2019/events-as-they-happen>

**NHS advice**

<https://www.nhs.uk/conditions/coronavirus-covid-19/>

**COVID-19: guidance for employers and businesses**

<https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19>

**HSE Advice** – relevant for Irish members

<https://www2.hse.ie/coronavirus/>

**Irish Government**

<https://www.gov.ie/en/campaigns/4cf0e2-covid-19-coronavirus-information-for-employers-and-employees-test/?referrer=/en/publication/0b6a34-advice-for-employers-and-employees/>

### CONTACT US

If you're concerned about your individual situation and would like to speak to a member of your professional association, you can do so using the following information:

#### BIGGA

**Web:** [www.bigga.org.uk](http://www.bigga.org.uk)  
**Telephone:** 01347 833 800  
**Email:** [info@bigga.co.uk](mailto:info@bigga.co.uk)

#### GCMA

**Web:** [www.gcma.org.uk](http://www.gcma.org.uk)  
**Telephone:** 01275 391 153  
**Email:** [julie@gcma.org.uk](mailto:julie@gcma.org.uk)

#### PGA

**Web:** [www.pga.info](http://www.pga.info)  
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#### IGCMA

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