

COVID-19 Business Supports and Filing Extensions (updated 25 March 2020)

Commercial Tax Authorities Finance CRO Filings (SMEs only) Rates **Microfinance** Debt Continue to Returns due from Deferral of **SBCI** make returns & collection for repayment Ireland now until 30 June · Loans €25k immediately freeze hold payment if will be treated as • Loans €5k - €50k €1.5m unable to make it impacted in date if filed by • 3 month • 4% interest Turnover businesses such 30 June 2020 moratorium on Interest on impacted by cap as retail. repayments Jan/Feb VAT & COVID-19 by 15% • 1-3-year term, hospitality & from all 5 March PAYE or more unsecured up childcare major banks suspended to €500k Term typically up to 3 years Interest-only • 6 months interest option and repayment free • SMEs < 250 All debt employees / • < 10 employees /</p> enforcement €50m turnover suspended €2M turnover • Independent & autonomous Use for All current tax working capital but not debt clearance to rescheduling remain in force

Must satisfy

one of 11

criteria

innovation

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