









UK-wide provisions

 Provision	 Summary	 Expiry Date
Suspension of wrongful trading liability		30 June 2021 EXPIRED
Prohibition on entities authorised to hold client money from obtaining new moratorium		1 October 2020 EXPIRED
Relaxation of the requirement that a company seeking moratorium has to show it is likely to be rescued as a going concern as a result, where its potential failure is due to coronavirus		1 October 2020 EXPIRED
Restrictions on winding-up	<p>From 1 October 2021 until 31 March 2022 certain restrictions on presenting winding-up petitions remain.</p> <p>A creditor may not present a winding-up petition:</p> <ul style="list-style-type: none"> • in respect of commercial rent that is unpaid because of a financial effect of COVID-19; or • generally if it is for a debt or debts totalling less than £10,000; and, in any event • unless written notice has been delivered to the debtor seeking the company's proposals for payment of the debt and the company has not made a proposal that is to the creditor's satisfaction within 21 days. A creditor may, however, apply to court for an order that they do not need to deliver such a notice or give the debtor 21 days to make a satisfactory proposal. 	31 March 2022

 Provision	 Summary	 Expiry Date
Restrictions on winding-up	A creditor will again be able to rely on non-payment of a statutory demand to evidence a debtor's inability to pay their debts, provided the other conditions are met	31 March 2022
Temporary rules on procedural aspects of the moratorium		30 September 2021 EXPIRED
Waiver of the requirement that a UK company seeking moratorium must use a court application if they are subject to a winding-up petition		30 September 2021 EXPIRED
Relaxation of the requirement that a company seeking a moratorium has not been in an insolvency procedure or other moratorium in the previous 12 months		30 September 2021 EXPIRED
Exclusion from suspension of termination clauses for small companies		30 June 2021 EXPIRED