



## UK-wide provisions

 Provision	 Summary	 Expiry Date
Suspension of wrongful trading liability		30 June 2021 <b>EXPIRED</b>
Prohibition on entities authorised to hold client money from obtaining new moratorium		1 October 2020 <b>EXPIRED</b>
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 <b>EXPIRED</b>
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"> <li>• in respect of commercial rent that is unpaid because of a financial effect of COVID-19; or</li> <li>• generally if it is for a debt or debts totalling less than £10,000; and, in any event</li> <li>• 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.</li> </ul>	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 <b>EXPIRED</b>
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 <b>EXPIRED</b>
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 <b>EXPIRED</b>
Exclusion from suspension of termination clauses for small companies		30 June 2021 <b>EXPIRED</b>