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# ALLENSACCOUNTS

## Coronavirus Job Retention Scheme (JRS)

**Wednesday 10 June is the last date you can furlough an employee for the first time and be able to use the new scheme from July onwards.**

The scheme will close to anyone who hasn't been furloughed for **3 weeks by 30 June**, so you will only be able to claim for employees after that if they have been furloughed for a full three-week period at any time before the end of June. As a result, if you intend to furlough an employee who hasn't been furloughed before, you will need to agree that with them and start their period of furlough on or before 10 June. This ensures the minimum three-week period is complete by 30 June.

You will then have until **31 July** to make a claim for any periods of furlough up until 30 June – this applies to both employees furloughed for the first time **and** those you have previously furloughed and claimed for.

As a reminder HMRC will publish full guidance on the changes from 1 July this Friday (12 June).

## Correcting JRS Claim Errors

If you've made an error in a JRS claim that means you received too much money you must pay this back to HMRC.

HMRC have now updated their application system, so you can let them know if you have over-claimed in a previous claim and be able to reduce the amount of the next claim to take account of an error. You should then keep a record of this adjustment for six years.

If you have made an error in a JRS claim and do not plan to submit further claims, HMRC say they are working on a process that will allow you to pay back any amounts that you have over-claimed.

### JRS Fraud

As of Friday whistle-blowers have reported nearly 2,000 cases of furlough fraud to HMRC.

HMRC have made it very clear that they will be auditing employers and imposing very stringent penalties where they find an application to be fraudulent or based on dishonest, inaccurate information.

Examples of the abuse that HMRC will target include:

- Employers not paying the amounts received to the employees
- Asking employee to work while on furlough
- Making backdated claims to cover periods which include periods the employee was actually working.

The Allens Team



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