

Subject: COVID - Update 24th April

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Coronavirus Job Retention Scheme (CJRS)

Firstly as we approach the weekend we would like to say a big thank you to all our clients for their patience and understanding during the last week whilst we have been preparing and submitting claims. Your support as ever is hugely appreciated.

We thought it would be helpful to reiterate some of the key issues and common queries we have had this week.

- **HMRC has confirmed that calendar days must be used** when calculating the grant for an employee who has been furloughed for only part of a payroll period – many employers use working days when doing payroll calculations
- The online service times out after 15 minutes of inactivity
- **You can't make more than one claim for the same period** so all employees furloughed in that period need to go on one claim – this is to prevent fraud
- If you have less than 100 employees you must key in data for each employee – this is very time consuming and various accountants wrote to HMRC yesterday to ask them to reduce the threshold
- If you make a mistake you have to start again
- Employee payroll numbers are requested but are not validated so you can use any reference that helps you to identify the employee

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- Employers who do not have a UTR or CRN can make a claim by answering 'no' to these questions
- **You can only make a claim every three weeks** – so those with weekly payrolls will have to aggregate claims for three weeks payroll
- HMRC are telling us that many claimants are incorrectly providing their bank's address in the '*Find the address associated with the employer's bank account*' section – this address should be that of the employer i.e. the business address where the bank statements are addressed to
- HMRC's online calculator is not able to deduct the Employment Allowance from the claim (this is the £4k NIC allowance that most employers are entitled to from April) – this needs manually calculating and deducting in line with HMRC guidance
<https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme#work-out-how-much-you-can-claim-for-employer-national-insurance-contributions>
- You cannot amend or correct a claim, albeit we understand functionality is being developed to allow this in the future
- You can claim 14 days in advance so claims cannot end more than 14 days ahead of the date of the claim
- There is no confirmation e-mail sent after the submission of the claim – we would recommend you take a screenshot or print of the claim reference number as proof that you made a claim in case of queries

HMRC have today issued guidance to the Chartered Institute of Taxation on how to apply for grants for **employees with no National Insurance Numbers**. The portal requires a claimant to provide a National Insurance number (NINO) for each employee they have furloughed but there will be some limited circumstances where this may not be available. HMRC have asked for employers with a furloughed employee without a NINO to call them on **0800 024 1222** so the claim can be processed over the phone. This would need to be the entire claim for all employees.

<https://www.tax.org.uk/policy-technical/technical-news/job-retention-scheme-applications-employees-no-national-insurance>

HMRC once again updated their JRS guidance late yesterday. This clarifies employee eligibility, in particular for employees on fixed term contracts.

<https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

They have also created an additional webpage with guidance on how and when to report payments made to furloughed employees.

<https://www.gov.uk/guidance/reporting-payments-in-payee-real-time-information-from-the-coronavirus-job-retention-scheme>

As always if you have any queries regarding the scheme, making claims or any of the other government measures at the current time, please get in touch by phone or e-mail.

R&D Claims and Payments

HMRC have reiterated this week that despite the current situation they are currently maintaining their published aim of clearing 95% of SME R&D tax credit claims within 28 days.

Stockport Businesses Grant Funding Payments:

As of yesterday Stockport Council have paid grants of £45,055,000 to 3,880 businesses.

We wish you all a restful weekend.

The Allens Team



at any time.

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