

Subject: COVID - Update 15th April

Date: 15 April 2020 at 20:59

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# ALPENSACCOUNTS

## Coronavirus Job Retention Scheme (CJRS)

The government have today once again updated their guidance and the headline change is that they have seemingly extended the eligibility date from 28 February 2020 to **19 March 2020** (the date before the scheme was announced).

However the guidance specifically says that employees not only needed to be on the payroll by 19 March 2020 but also **must have been notified to HMRC on an RTI submission on or before 19 March 2020.**

In practice our understanding is that this change will only potentially benefit employers who pay their staff weekly or those who run monthly payrolls that are not processed at the month end i.e. make payment to employees on or before 19 March 2020. **The vast majority of our clients payrolls are typically run at the end of the month and as such will be unaffected by this change.**

The government also confirmed that the scheme is expected to be fully operational next week with the online portal due to go live on **Monday 20 April** to allow businesses to start filing their returns before the crucial PAYE payroll runs at the end of the month.

We have had a great response from clients sending us their bank details following last night's bulletin, so thank you to all those who have forwarded

these on. As a reminder we will require business bank account details for all claims we make so, if you have not done so already, please send them by e-mail to [damien@allensaccountants.com](mailto:damien@allensaccountants.com)

The new fourth version of HMRC's guidance published today can be found at <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

The Chancellor has also today made a Treasury Direction in relation to the Coronavirus Job Retention Scheme which sets out the formal rules of the scheme. This is a long and detailed document that we will review in detail overnight.

However one early comment is that this Direction states that '*An employee has been instructed by the employer to cease all work in relation to their employment **only if the employer and employee have agreed in writing (which may be in an electronic form such as an email) that the employee will cease all work in relation to their employment.***' Up until now the requirement has simply been for the employee to be notified in writing that they have been furloughed. Now an employer and employee must agree that the employee will cease all work.

The Direction also confirms that Furloughed Directors can only perform very basic director duties '*arising by or under an Act of Parliament relating to the filing of company accounts or provision of other information relating to the administration of the director's company.*'

We will be reviewing this document in detail this evening and will circulate details tomorrow, together with an updated version of the CJRS guide available on our website.

### Reminder – Grant Funding Payments

There are two business grant funding schemes available:

1. a small business grant funding of £10,000 for all businesses in receipt of small business rate relief; and
2. grant funding of £25,000 for retail, hospitality and leisure businesses

- grant ranging of £20,000 for retail, hospitality and leisure businesses with property where the rateable value is between £15,001 and £50,999.

If you are based in Stockport and you think your business qualifies for a grant please follow the following link

<https://www.stockport.gov.uk/support-for-businesses-and-employers/small-business-grant-funding-coronavirus>

To date Stockport Council have actioned 2,749 grant applications totalling more than £32.5m

For clients outside of Stockport and unsure as to who to contact you should enter a postcode here <https://www.gov.uk/contact-your-local-council-about-business-rates>

As with all previous emails, this information will shortly be stored on the Allens website for your records at <http://www.allensaccountants.com/#coronavirus-briefings>, where the updated guide will also be filed tomorrow evening.

The Allens Team



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