



Information on the financial support schemes is now available to help you through the COVID-19 pandemic, including updates on deferring VAT and claiming for furloughed staff through the Coronavirus Job Retention Scheme (CJRS).

VAT deferral new payment scheme – join from 23 February

If businesses deferred paying VAT due in the period from 20 March to 30 June 2020 and can't afford to pay by 31 March 2021, they can join the VAT deferral new payment scheme and pay their deferred VAT over a longer period.

The online service will open on 23 February 2021 and close on 21 June 2021. Businesses can make up to 11 monthly instalments, interest free. The earlier you join, the more months they can spread their payments across.

You can join the scheme online without the need to call – they can go to [GOV.UK](https://www.gov.uk) for more information and to join quickly and simply when the scheme opens. Please note that HMRC is unable to provide an agent service for this scheme.

Businesses that need more time to pay their deferred VAT should [contact HMRC](#).

January CJRS claims

If you didn't submit your January claims by the deadline of 15 February., HMRC may still accept it if there is a reasonable excuse for not claiming by the deadline, such as self-isolating (and no-one else could make the claim for them) or an unexpected stay in hospital that prevented completing a claim.

If the reason means you can apply to claim late, please do so as soon as you're able to. For more information on reasonable excuses, go to [GOV.UK](https://www.gov.uk).

You can now make February CJRS claims

You can now submit your claims for periods in February. These must be made by **Monday 15 March**.

You can claim before, during or after your payroll is processed. If you can, it's best to make a claim once you're sure of the exact number of hours your employees will work so you don't have to amend the claim later.

Check if your employees are eligible and work out how much you can claim using our [CJRS calculator and examples](#).

What you need to do now

1. If you haven't submitted your claim for January but believe that you have a reasonable excuse for missing the deadline, check if you can make a late claim on GOV.UK.
1. **Submit any claims for February no later than Monday 15 March.**
2. Keep records that support the amount of CJRS grants claimed, in case HMRC needs to check them.

Publishing information about employers' CJRS claims

HMRC are now publishing a monthly list of employers who claimed under the CJRS for periods from December onwards on GOV.UK, as part of HMRC's commitment to transparency and to deter fraudulent claims.

Please contact a member of our team if you would like to discuss any of the issues raised.

Call: 020 7684 0606 Email: team@avar.co.uk Website: www.avar.co.uk



This will include (from 25 February) employer names, Company Registration Numbers (for those who have one) and banded amounts of how much the claim was for. This means employers' information may appear differently to the list of company names HMRC published in January. HMRC will not publish the exact amount of employers' claims, but rather the band within which their claims fall; for example £0-£10,000, £10,000-£25,000, or £25,000-£50,000. You can find a [full list of these bands](#) on GOV.UK. The details HMRC publish will not include information about their employees.

Employees will also be able to check if a CJRS claim has been made on their behalf through their online Personal Tax Account (PTA) from 25 February. If they do not already have a PTA, they can set one up by going to GOV.UK and searching 'Personal Tax Account: sign in or set up'. HMRC will not be able to provide any further details apart from those available in the PTA, so if employees have any questions about the information shown in their PTA, they should speak to their employer in the first instance.

Frequently asked questions about the CJRS

You can find everything you need to know about the [CJRS on GOV.UK](#), but here are some answers to the questions employers have been asking HMRC recently.

Will information for each branch of an employer's company be published separately?

If there is more than one PAYE scheme attached to a company, HMRC will publish their information together under one Company Registration Number on GOV.UK.

How does an employer ask HMRC not to publish their claim details?

If publishing an employer's claim details could leave someone at risk of violence or intimidation, they can request for these not to be published by completing the [online application form](#).

Employers need to submit their request by 23 February at the latest to allow us time to process the request before the publication date.

HMRC will not publish an employer's details until they have informed them of our decision on their request. Employers only need to make this request once, as the decision will cover all CJRS claim periods starting from 1 December 2020.

What happens if an employer pays back their grants?

If an employer chooses to pay back the money they have received, their details will be removed from the list of claims when it is next published (usually in the following month).

Can an employee work elsewhere if they're furloughed?

If an employee has more than one employer they can be furloughed for each job. Employees can be furloughed in one job (and receive that furloughed payment) but continue working for another employer and receive their normal wages.

An employee can also take part in volunteer work during hours when they are furloughed, as long as it's for another employer or organisation which is not connected with their own employer.

Can I claim for employees who are training?

You can claim for employees who undertake training while they are furloughed, as long as they don't provide services to, or generate revenue for your business or a linked or associated organisation. More information is available on [GOV.UK](#).

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There's [more information on training](#) available for employees on GOV.UK.

Can I furlough an employee if they are unable to work because they have caring responsibilities or are classed as clinically extremely vulnerable?

If an employee asks to be furloughed, you can claim for them under the CJRS if:

- they are off work or on reduced hours due to caring responsibilities resulting from coronavirus, such as caring for children who are at home as a result of school or childcare closing
- they are clinically extremely vulnerable, or in the highest risk group for severe illness from coronavirus according to the public health guidance for your area.

For other circumstances where you can furlough an employee, go to [check which employees you can put on furlough](#).

The decision to offer furlough rests with the employer.

What should I do if I suspect fraud?

HMRC will check claims, and payments may be withheld or need to be paid back if a claim is found to be fraudulent or based on incorrect information.

You need to [report fraud to HMRC](#) if you have evidence to suggest an employer is abusing the scheme.

Where can I get further support?

Thousands of people have benefitted from our webinars which offer support on the CJRS, and how it applies to you. Go to [help and support if your business is affected by coronavirus](#) to book online, or to view updated guidance. If you're booked on a webinar but can no longer attend, please cancel your place where possible to allow space for others to register.

There's a list of [monthly claims deadlines](#) and a helpful [step-by-step guide](#) on GOV.UK, summarising the latest information on the CJRS and the steps you need to take to make a claim – you can find these by searching 'Job Retention Scheme step by step guide'.

Our phone lines and webchat remain very busy, so the quickest way to find the support you need is on GOV.UK. This will leave our phone lines and webchat service open for those who need them most.

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