

COVID-19 Update



Dear customer,

We wrote to you last week to help you prepare to make a claim through the Coronavirus Job Retention Scheme. We are now writing to tell you how and when to access the system with some more information about what you will need to have ready before the system goes live.

We are also updating you on an important change to the scheme relating to employee eligibility:

- you can claim for employees that were employed as of 19 March 2020 and were on your PAYE payroll on or before that date; this means that you will have made an RTI submission notifying us of payment of that employee on or before 19 March 2020
- employees that were employed as of 28 February 2020 and on payroll (i.e. notified to us on an RTI submission on or before 28 February) and were made redundant or stopped working for you after that, and prior to 19 March 2020, can also qualify for the scheme if you re-employ them and put them on furlough.

More information on this can be found on [GOV.UK](https://www.gov.uk).

How to claim

As you prepare to make a claim, please note:

- the online claim service will be launched on GOV.UK on **20 April 2020** – please do not try to access it before this date as it won't be available
- the only way to make a claim is online – the service should be simple to use and any support you need available on GOV.UK; this will include help with calculating the amount you can claim
- you can make the claim yourself even if you usually use an agent
- claims will be paid within 6 working days; you should not contact us unless it is absolutely necessary – any queries should be directed to your agent, representative or our webchat service
- we cannot answer any queries from employees – they will need to raise these with you, as their employer, directly.

Information you will need before you make a claim

In addition to the information in our previous email, you will need to have the following before 20 April 2020:

- a Government Gateway (GG) ID and password – if you don't already have a GG account, [you can apply for one online](#), or by going to GOV.UK and searching for 'HMRC services: sign in or register'
- be enrolled for PAYE online – if you aren't registered yet, [you can do so now](#), or by going to GOV.UK and searching for 'PAYE Online for employers'
- the following information for each furloughed employee you will be claiming for:
 1. Name.
 2. National Insurance number.
 3. Claim period and claim amount.
 4. PAYE/employee number (optional).
- if you have fewer than 100 furloughed staff – you will need to input information directly into the system for each employee
- if you have 100 or more furloughed staff – you will need to upload a file with information for each employee; we will accept the following file types: .xls .xlsx .csv .ods.

If you want an agent to act for you

Please note:

- agents authorised to act for you on PAYE matters can make the claim on your behalf using their ID and password
- you will need to tell your agent which UK bank account you want the grant to be paid into, in order to ensure funds are paid as quickly as possible to you.

You should retain all records and calculations in respect of your claims.

Guidance on GOV.UK is being regularly updated so please review it frequently.

We continue to wish you all the best at this challenging time.

Yours sincerely



Jim Harra

First Permanent Secretary and Chief Executive – HMRC