

## A round up of further developments on the UK Coronavirus Job Retention Scheme (CJRS)

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There have been several developments and points of clarification on the CJRS since the announcement on **5 November 2020** that the scheme would be extended to **31 March 2021**.

The Government has now published the Treasury Direction that underpins the extended scheme and has updated its guidance in various respects. Key points to note are as follows.

### Time limits

The updated guidance makes it clear that all claims for periods from **1 July 2020** to **31 October 2020** must be submitted no later than **30 November 2020**.

Claims from **1 November 2020** must be submitted by **11.59pm 14 calendar days** after the month the employer is claiming for. If this time falls on the weekend or a bank holiday then claims should be submitted on the next working day. The relevant deadlines are set out below, but these may be relaxed if there is a 'reasonable excuse' for missing a deadline (which the [guidance](#) says might include, for example, death of a close relative, illness, self-isolation, IT issues, or issues with HMRC online services).

### Month of furlough and applicable deadline

November 2020  
*Deadline: 14 December 2020*

December 2020  
*Deadline: 14 January 2021*

January 2021  
*Deadline: 15 February 2021*

February 2021  
*Deadline: 15 March 2021*

March 2021  
*Deadline: 14 April 2021*

### Redundancy and notice periods

Where employers have made or are in the process of making redundancies for claim periods relating to November 2020, they can continue to claim for a furloughed employee who is serving a **statutory** notice period (although a CJRS grant cannot be used for the redundancy payment itself). The position in relation to furloughed employees serving contractual notice during November 2020 is currently less clear, with conflicting guidance which it is hoped the HMRC will clarify. For claim periods starting **on or after 1 December 2020**, employers **cannot** claim for any days **on or after 1 December 2020** during which the furloughed employee was serving a contractual or statutory notice period (including people who have given notice of retirement or resignation). If an employee subsequently starts a contractual or statutory notice period on a day covered by a

previously submitted claim, employers will need to make an adjustment as set out [here](#).

It remains the case that statutory redundancy pay and statutory notice pay should be based on actual rather than reduced furlough wages.

#### Publication of information about employers who claim

In a measure intended to promote transparency and deter fraudulent claims, the Government has announced its intention to publish information about employers who claim for periods starting **on or after 1 December 2020**. The current Treasury Direction states that claims should only be made for employees 'whose employment activities have been adversely affected by the coronavirus or coronavirus disease'. Some employers might be concerned about the reputational risk associated with making a claim, if their business overall has not been adversely affected by the pandemic. The following information will be published on GOV.UK:

- the employer name
- an indication of the value of the claim
- the company number for companies and Limited Liability Partnerships (LLPs)

Further detail on how HMRC will give an indication of the value of the claim will be available from late this month.

HMRC will not publish details of employers claiming through the scheme if they can show that publicising these details would result in a serious risk of violence or intimidation to individuals, or any individual living with them. Employers who think that a serious risk of violence or intimidation will arise from publicising their details will need to tell HMRC and provide it with supporting evidence (examples of which are given in the [guidance](#)). Further details of making a request to avoid publication will follow.

#### Improved information to employees in respect of whom claims are made

HMRC will also be improving the information available to furloughed employees by including details of claims made for them, for claim periods starting on or after 1 December 2020. This will be available in their Personal Tax Account on GOV.UK.

The [employee guidance](#) makes it clear to employees that they can report fraud to HMRC if their employer is abusing the scheme by, for example:

- claiming on employees' behalf and not paying them what they are entitled to;
- asking them to work whilst on furlough; or
- making a backdated claim that includes times when employees were working.

#### TUPE

There are further details of the time limits applicable where a claim is being made in the context of a TUPE transfer. For claim periods after **1 November 2020**, a transferee employer is eligible to claim in respect of the employees of the transferor where the employees being claimed for have been:

- transferred on or after **1 September 2020**;
- employed by either the transferor or the transferee on **30 October 2020**; and
- on a PAYE Real Time Information (RTI) submission to HMRC, by either the transferor or the transferee between **20 March 2020** and **30 October 2020**, notifying a payment of earnings for that employee.

We will continue to monitor developments and provide updated guidance as these emerge, but if you have any questions please speak to a member of the [employment team](#).

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