

[Update from HMRC on the Coronavirus Job Retention Scheme](#)

Further to our recent correspondence, I have now received the enclosed update on the Coronavirus Job Retention Scheme:

Dear Sir John,

This afternoon, the Chancellor has announced some important changes to the Coronavirus Job Retention Scheme. Further details on the changes, plus updated guidance on other areas of HMRC support is below. Please do share these messages with your constituents.

Additional HMRC support during coronavirus

Furlough Scheme Cut-Off Date Extended to 19 March

Thousands more employees will be able to receive support through the Coronavirus Job Retention Scheme after the Chancellor extended the eligibility date to 19 March 2020. Individuals originally had to be employed on February 28 2020.

Under the scheme, employers can claim a grant covering 80% of the wages for a furloughed employee, subject to a cap of £2,500 a month.

But following a review of the delivery system and to ensure the scheme helps as many people as possible, new guidance published today has confirmed the eligibility date has been extended to March 19 2020 – the day before the scheme was announced.

Employers can claim for furloughed employees that were employed and on their PAYE payroll on or before 19 March 2020. This means that the employee must have been notified to HMRC through the RTI system on or before 19 March 2020.

The change is expected to benefit over 200,000 people.

HMRC has been working at pace to be ready to deliver the scheme, which is due to be fully operational next week.

Updated guidance for employers is available on [GOV.UK](#)

Updated guidance for employees is also available on [GOV.UK](#)

Self-employment Income Support Scheme

Thank you for continuing to share the guidance for the Self-employment Income Support Scheme (SEISS):

[How to claim a grant through the coronavirus Self-employment Income Support Scheme](#)

[How HMRC works out total income and trading profits for the Self-employment Income Support Scheme](#)

We have recently updated the guidance to provide clarifications to some queries we've received, including:

- detail of the treatment of losses, averaging and multiple trades
- clarifications on the calculation of self-employed profits and what is meant by total income
- confirmation that individuals are able to continue working, including taking on employment role
- confirmation that owner-managers of Ltd companies can access the Coronavirus Job Retention Scheme (CJRS) for their salary
- confirmation that individuals can access Universal Credit and the SEISS
- clarification on overlaps between the SEISS and CJRS (for example, you can claim the SEISS and continue working).

We would greatly appreciate your help in sharing this update as widely and as quickly as possible.

Benefits and Tax Credits

Benefits and Tax Credit payment increases came into effect on the 6 April. Individual payment dates will vary. Customers don't have to take any action – they will receive increased payment by 18 May. More information is available on [GOV.UK](#).

This year, HMRC will automatically renew all tax credits claims apart from those identified as high risk. This means that around 3.9 million customers will have their claim auto renewed. These customers will receive an auto renewal pack and they will only need to contact us if their details differ from the pack.

We will need more information from 150,000 customers and they will be sent a 'reply required renewal pack' and will be expected to complete it in the normal way.

If any of your constituents are currently a tax credit claimant, and they claim Universal Credit, their tax credit award will be closed from the day before their Universal Credit claim is made. Once they have made a Universal Credit claim it is not possible for them to go back to tax credits.

More guidance is available on [GOV.UK](#).

Coronavirus scammers target taxpayers

Fraudsters are continuing to take advantage of the package of measures announced by the Government to support people and businesses affected by coronavirus.

HMRC has detected more than 40 coronavirus-related financial scams to date, most by text message.

We have asked Internet Service Providers to take down more than 60 web addresses associated with these scam campaigns.

HMRC's advice:

Stop:

- Take a moment to think before parting with your information or money.
- Genuine organisations like banks and HMRC will never contact you out of the blue to ask for your PIN, password or bank details, or to withdraw money or transfer it to a different account.
- Don't give out private information, reply to text messages, download attachments or click on links in texts or emails you weren't expecting.

Challenge:

- Could it be fake? It's ok to reject, refuse or ignore any requests. Only criminals will try to rush or panic you.
- Check [GOV.UK](#) for information on how to [recognise genuine HMRC contact](#) and [how to avoid and report scams](#).
- If you think you have received an HMRC-related phishing/bogus email or text message, you can check it against examples published on [GOV.UK](#).

Protect:

- Use the latest software, apps and operating systems on your phone, tablet or laptop. Update these regularly or set your devices to automatically update so you don't have to worry.
- Forward suspicious emails claiming to be from HMRC to phishing@hmrc.gov.uk and texts to 60599.
- Contact your bank immediately if you think you've fallen victim to a scam, and report it to [Action Fraud](#).

Business Support Campaign

Thank you for your support in sharing our business support advice in recent weeks. We have now moved our [Coronavirus Business Support site](#) onto [GOV.UK](#) and this content will be used in campaign material from now on.

The original Business Support website will continue to remain available in the short term, but we would be very grateful if you could point your members to our new site to ensure they have the very latest information.