

Are you at risk of making a fraudulent claim?

CORONAVIRUS JOB RETENTION SCHEME

APRIL 2020

If you are reading this you will have heard of the coronavirus job retention scheme (CJRS), but have you read and understood all of the eligibility criteria before making your claim? If not, you could be at risk of making a fraudulent claim.

[HMRC's guidelines can be read in full here.](#)

MAIN CRITERIA:

- Were your furloughed employees on the payroll on or before 19 March 2020?
- Was an RTI submission made to HMRC for 2019/20 in respect of this PAYE scheme on or before 19 March 2020?
- Do you have a UK bank account?
- Did you notify your employees in writing of your intention to furlough them?
- Did your employees agree to the change in terms to their contract? Ideally you should have their acceptance in writing.
- Did you furlough any directors? If so, you should ensure the board of directors held a board meeting to confirm this and noted it in a board minute. The director(s) concerned should also have been notified and agreed to it in the same way as your employees. A template board minute is available on request.
- If you are receiving any element of public funding, ensure you are not claiming for salaries which would ordinarily be covered by those public funds.
- Are you claiming any grant for the period 01/03/2020 – 20/03/2020? If yes, you should carefully consider whether you can support this claim in line with the Government guidelines for making a CJRS claim.
- You should ensure that any employees/directors who are furloughed do not do any work for the business during the time they are furloughed.
- The minimum period of furlough is three weeks.

This is not an exhaustive list of the criteria for claiming under the CJRS. Please read the Government guidelines in full to be sure that your business is eligible to claim under this scheme.

HMRC will be auditing some of these claims. Your paperwork should accurately reflect the situation, and support any claims made. All paperwork must be kept for five years.

We have been advised that HMRC have re-distributed a large proportion of their tax inspectors to the CJRS team to review claims. HMRC has also put in place an online portal for employees and the public to report suspected fraud under the CJRS.

IT IS YOUR RESPONSIBILITY TO MAKE SURE YOUR CLAIM IS ACCURATE!

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