

Coronavirus: Further Information on Government Funding

- Grant funding applications for small businesses are now possible on Council websites via online portals.
- The online portal for businesses looking to apply for funding via the Coronavirus Job Retention Scheme (CJRS) for furloughed staff is being launched on 20 April, with HMRC providing further information shortly on what businesses need to do.
- HMRC have clarified some finer points on the CJRS, namely:
 - Businesses must have enrolled for PAYE online – this can take up to 10 days.
 - Company directors can be furloughed as long as the only duties they carry out whilst furloughed are in respect of statutory obligations; no work to generate commercial revenue is allowed.
 - If contractually allowed, furloughed employees can work for another employer whilst on furlough.
 - Employees can be furloughed multiple times but each time must be for a minimum of three weeks to qualify for the funding.
 - For employees with variable pay, such as commission the 80% is in most circumstances based on an average of monthly earnings paid in the 2019/20 tax year.
 - Non-monetary benefits, such as benefits in kind, are not taken into account when calculating the 80%.
- We await further information on the Self-Employment Income Support Scheme which is still expected to start paying out in June.

The information above is correct as at **9 April 2020**, but it is highly likely that changes will be made and additional measures introduced as the outbreak progresses. We will continue to monitor these changes and will keep you updated accordingly.

We are here to help

Although our offices are currently closed, our staff are working remotely and are available to answer any queries you may have.