

(a) “relevant payments” has the meaning given in regulation 4 of the PAYE Regulations;

(b) HMRC may disregard inaccuracies in the required information delivered or provided even if not corrected in accordance with regulation 67E or otherwise provided the inaccuracy does not render a CJRS(JR)B claim made in respect of an employee abusive or otherwise contrary to the exceptional purposes of CJRS or CJRS(JR)B.

#### **Qualifying employees**

6.1 An employee is a qualifying employee if-

(a) the employee’s employer has made a CJRS claim in respect of the employee,

(b) paragraph 6.2 applies in relation to the employee, and

(c) paragraph 6.5 does not apply in relation to the employee.

6.2 This paragraph applies in relation to an employee if the employee’s employer making the CJRS claim mentioned in paragraph 6.1(a)-

(a) employs the employee (without terminating the employee’s employment) for the whole of the period-

(i) beginning immediately after the end of period covered by the CJRS claim mentioned in paragraph 6.1(a), and

(ii) ending on 31 January 2021,

(b) makes at least one payment to the employee in each of the three CJRS(JR)B periods (together referred to as “the relevant 3 month period”) that, by virtue of paragraph 22 of Schedule A1 to the PAYE Regulations, must be included in a return that the employer is required to deliver to HMRC pursuant to regulations 67B or 67D of those Regulations, and

(c) the total value of the payments mentioned in paragraph 6.2(b) made by the employer to the employee during the relevant 3 month period is at least £1,560.

6.3 Where an employee’s employment with an employer would fall as having been terminated but for a relevant provision, the employment must be treated as having been terminated for the purposes of paragraph 6.2(a).

6.4 The following are relevant provisions for the purposes of paragraph 6.3-

(a) regulation 102 of the PAYE Regulations;

(b) the Transfer of Undertakings (Protection of Employment) Regulations 2006;

(c) section 218 of the Employment Rights Act 1996.

6.5 This paragraph applies in relation to an employee if the employee is on notice of termination of the employee’s employment with the employee’s employer on 31 January 2021.

6.6 The CJRS(JR)B periods are-

(a) the period-

(i) beginning on 6 November 2020, and

(ii) ending on 5 December 2020;

(b) the period-

(i) beginning on 6 December 2020, and

(ii) ending on 5 January 2021;

(c) the period-

(i) beginning on 6 January 2021, and

(ii) ending on 5 February 2021.

#### **CJRS(JR)B claims**

7.1 A CJRS(JR)B claim is made in accordance with this paragraph if the claim in respect of the employee is made during the CJRS(JR)B claim period in such form and manner and contains such information as HMRC may require at any time (whether before or after payment of the claim) to establish entitlement to payment of the CJRS(JR)B claim.

7.2 The CJRS(JR)B claim period-

(a) begins on 15 February 2021, and

(b) ends on 31 March 2021.

#### **Amount of CJRS(JR)B claim**

8. The amount that may be claimed in respect of an employee pursuant to a CJRS(JR)B claim is £1,000.

#### **Definitions etc.**

9. For the purposes of this direction (unless the context otherwise requires)-

(a) references to “CJRS directions” are references to the direction made on 15 April 2020 by the Treasury in exercise of the powers conferred by sections 71 and 76 of the Coronavirus Act 2020 as modified by the further directions made in exercise of those powers on 20 May 2020 and 25 June 2020;

(b) references to “CJRS claim” are references to a CJRS claim made in accordance with the CJRS directions (within the time limit applicable to the claim);

(c) references to “CJRS claim in respect of the employee” are references to the CJRS claim made in accordance with the CJRS directions covering the latest of the periods covered by a CJRS claim made in respect of that employee;

(d) expressions used in this direction have the meaning they bear in the CJRS directions.

#### **Other directions under section 76 of the Coronavirus Act 2020**

10.1 HMRC must take account of any amendment made to CJRS or CJRS(JR)B by any other direction under section 76 of the Coronavirus Act 2020.

10.2 Entitlement to a payment under CJRS or CJRS(JR)B is without prejudice to any entitlement to a payment under any similar scheme arising from a direction under section 76 of the Coronavirus Act 2020.

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