

The Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Coronavirus Job Retention Scheme) Direction

The Treasury, in exercise of the powers conferred by sections 71 and 76 of the Coronavirus Act 2020, give the following direction:

1. This direction applies to Her Majesty's Revenue and Customs.
2. This direction extends, and modifies the effect of, the Coronavirus Job Retention Scheme ("CJRS") for which Her Majesty's Revenue and Customs is required to be responsible for the payment and management of amounts payable under the scheme set out in the schedule 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, 25 June 2020, 1 October 2020 and 12 November 2020 ("the CJRS directions").
3. CJRS is extended by this direction for the period-
 - (a) beginning on 1 April 2021, and
 - (b) ending on 30 April 2021.
4. The schedule to this direction sets out the scheme applying for the period-
 - (a) beginning on 1 February 2021, and
 - (b) ending on 30 April 2021.
5. The CJRS directions continue to have effect but are modified as set out in the Schedule to this direction.

Signed by the Chancellor of the Exchequer

[Signature]

Her Majesty's Treasury



25/11/21

[DATE]

SCHEDULE

CORONAVIRUS JOB RETENTION SCHEME

Introduction

- 1.1 This Schedule sets out modifications to the scheme known as the Coronavirus Job Retention Scheme (“CJRS”) established by the CJRS directions that will apply for the period (“the 6th CJRS direction period”)-
 - (a) beginning on 1 February 2021, and
 - (b) ending on 30 April 2021.
- 1.2 CJRS for the period covered by the 6th CJRS direction period applies as if Part 1 of the Schedule to the 5th CJRS direction were set out in this Schedule subject to the modifications made by this Schedule.
- 1.3 In this direction-
 - (a) references to “the 5th CJRS direction” are references to the direction made on 12 November 2020 by the Treasury in exercise of the powers conferred by sections 71 and 76 of the Coronavirus Act 2020;
 - (b) words and phrases have the same meaning as they do in the 5th CJRS direction unless the context otherwise requires.

Modification of Part 1 of the Schedule to the 5th CJRS direction for the purposes of the 6th CJRS direction period

- 2.1 Part 1 of the Schedule to the 5th CJRS direction applies (with the necessary changes) for the 6th CJRS direction period and as modified by paragraphs 3 to 11 of this Schedule.
- 2.2 References in paragraphs 3 to 11 of this Schedule to a “CJRS 5 paragraph” are references to the corresponding paragraph of Part 1 of the Schedule to the 5th CJRS direction.

Modification of CJRS 5 paragraph 2.5(c) (Purpose of CJRS)

3. CJRS 5 paragraph 2.5(c) is modified so that the reference to a CJRS claim made in respect of a CJRS claim period occurring in December 2020 or January 2021 is a reference to a CJRS claim made in respect of a CJRS claim period occurring in the period covered by the 6th CJRS direction period.

Modification of CJRS 5 paragraph 8.7 (CJRS claim periods)

4. CJRS 5 paragraph 8.7 is modified so that the CJRS extension calendar months are-
 - (a) February 2021;

- (b) March 2021;
- (c) April 2021.

Modification of CJRS 5 paragraph 14.2(b) (reference salary – employees other than fixed rate employees) where the corresponding calendar period would occur in March 2020 or April 2020

- 5.1 Paragraph 5.2 applies in relation to CJRS claims in respect of a CJRS claim period occurring in the March 2021 or April 2021 CJRS extension calendar months.
- 5.2 CJRS 5 paragraph 14.2(b) is modified so that the corresponding calendar period for the purposes of that paragraph is the corresponding calendar period occurring in 2019.

Modification of the calendar look-back method for determining usual hours for CJRS claim periods occurring in March 2021 or April 2021

- 6.1 Paragraphs 6.2 to 6.4 apply in relation to CJRS claims in respect of a CJRS claim period occurring in the March 2021 or April 2021 CJRS extension calendar months.
- 6.2 Paragraph 21.3 of the 5th CJRS direction is modified so it applies when the first calendar day of a CJRS claim period and the last calendar day of that period correspond exactly with the first and last calendar days of a salary period.
- 6.3 Paragraph 21.5 of the 5th CJRS direction is modified so that, where that paragraph applies, the usual hours for a CJRS claim period occurring in the March 2021 or April 2021 CJRS extension calendar months must be determined in accordance with the following steps-
 - (a) Step 1 : the calendar days occurring in the relevant reference month corresponding to the calendar days covered by the CJRS claim period (“the relevant reference month calendar days”) must be identified;
 - (b) Step 2: the salary periods that include one or more of the relevant reference month calendar days (“the relevant reference month salary periods”) must be identified;
 - (c) Step 3: the formula in paragraph 21.6 must be applied separately to each of the relevant reference month salary periods identified in step 2 to establish the number of usual hours referable to each of those salary periods;
 - (d) Step 4: the usual hours referable to each of the relevant reference month salary periods must be totalled to determine the number of usual hours for the purposes of the CJRS claim.
- 6.4 Paragraph 21.7 of the 5th CJRS direction is modified so that, for the purposes of paragraph 21.6 of the 5th CJRS direction-
 - (a) H is the number of relevant worked hours occurring in the relevant reference month salary period (including any relevant worked hours that do not occur in the relevant reference month);

- (b) *CD* is the number of the relevant reference month calendar days occurring in the relevant reference month salary period (including any relevant reference month calendar days that do not occur in the relevant reference month);
- (c) *SP* is the number of days covered by the relevant reference month salary period (including any days that do not occur in the relevant reference month).

6.5 For the purposes of paragraphs 6.3 and 6.4-

- (a) the relevant reference month in respect of a CJRS claim period occurring in the March 2021 CJRS extension calendar month is March 2019;
- (b) the relevant reference month in respect of a CJRS claim period occurring in the April 2021 CJRS extension calendar month is April 2019.

Modification of CJRS 5 paragraph 27 (circumstances in which a CJRS claim may not be made)

7. CJRS 5 paragraph 27 is modified so that-

- (a) the reference to 1 November 2020 is a reference to 1 February 2021;
- (b) the reference to 1 December 2020 is a reference to 1 February 2021;
- (c) the references to 31 January 2021 are references to 30 April 2021.

Modification of CJRS 5 paragraph 28.2 (further provision in relation to work for the purposes of CJRS)

8. CJRS 5 paragraph 28.2 is modified so that-

- (a) the reference to 1 November 2020 is a reference to 1 February 2021;
- (b) the reference to 31 January 2021 is a reference to 30 April 2021.

Modification of CJRS 5 paragraph 32 (duration of CJRS in accordance with this direction)

9. CJRS 5 paragraph 32 is modified so that-

- (a) the reference to 1 November 2020 is a reference to 1 February 2021;
- (b) the reference to 31 January 2021 is a reference to 30 April 2021.

Modification of CJRS 5 paragraphs 33.2 and 33.5 (time limit for making CJRS claims pursuant to this direction)

10.1 CJRS 5 paragraph 33.2 is modified so that the CJRS deadline days are-

- (a) 15 March 2021 in relation to the February 2021 CJRS extension calendar month;
- (b) 14 April 2021 in relation to the March 2021 CJRS extension calendar month;

- (c) 14 May 2021 in relation to the April 2021 CJRS extension calendar month.
- 10.2 CJRS 5 paragraph 33.5 is modified so that the CJRS claim amendment deadline days are-
- (a) 29 March 2021 in relation to the February 2021 CJRS extension calendar month;
 - (b) 28 April 2021 in relation to the March 2021 CJRS extension calendar month;
 - (c) 28 May 2021 in relation to the April 2021 CJRS extension calendar month.

Modification of CJRS 5 paragraphs 34.1 and 34.5(a) (publication of CJRS claimant details)

11. CJRS 5 paragraphs 34.1 and 34.5(a) are modified so that the references in those paragraphs to CJRS extension calendar months are references to the period covered by the 6th CJRS direction period.

