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Written 7 August 2020

## **C19 BUSINESS NEWS UPDATE**

We have seen over the last week or so, how Covid-19 can quickly impact on our pathway out of lockdown. Holidays abroad have again been affected and stricter measures re-introduced in some regions of the country. We need to remain vigilant, keep ourselves, our families and our friends safe as we get on with the “New Normal”.

### **HOSPITALITY SECTOR – HOW TO CLAIM MONEY BACK THROUGH THE EAT OUT TO HELP OUT SCHEME**

The Government has announced details on how to claim the reimbursement for discounts given to diners with the Eat Out to Help Out Scheme.

**Please talk to us if you need help with your claim and record keeping.**

#### Who can claim?

If you have registered your establishment for the Eat Out to Help Out Scheme and offered scheme discounts to diners on Mondays to Wednesdays between 3 and 31 August, you can:

- claim back the discount given on food and non-alcoholic drinks
- submit weekly claims for August until 30 September

You must make the claim ONLINE yourself. You cannot ask us to do it for you. We can help you calculate the claim if you want us to.

You must enter accurate details for all the establishments you're claiming for before submitting your claim. If you need to amend information later your payment may be delayed.

#### When you can claim

You can make a claim after 7 days from the date of your registration. You can only claim for scheme discounts you offered on or after the date you registered.

#### What you will need

You will need the records you've kept for each day you have used the scheme, including the:

- total number of diners (covers) who have used the scheme, including children
- total amount of discount you've given
- period you're claiming for

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If you are making a claim for more than one establishment, you will need to have the:

- records for each establishment
- overall total value of the claim for all establishments ready before you claim

#### How to claim

You must enter accurate details for all the establishments you're claiming for and check your claim carefully before submitting.

If you claim too much, HMRC will not be able to correct this until 14 August.

If you claim too little, HMRC will not be able to correct this until 21 August.

You can make up to 5 claims before 30 September. You cannot claim after that.

When you sign into the service you must choose the periods that you are claiming for, from:

- 3 to 5 August
- 10 to 12 August
- 17 to 19 August
- 24 to 26 August
- 31 August

You'll also need to enter the total number of covers and claim value for each establishment that has offered the scheme discount.

#### Records you must keep

To show the link between the number of diners who got the discount and the total value of scheme discount being claimed for in each claim period, for each day, all you must keep is a record of the:

- total number of diners who have used the scheme discount in your establishment
- total value of all eat in food and non-alcoholic drink sold where the scheme discounts were given
- total value of scheme discounts you've given and claimed for

If you are using the scheme for more than one establishment, you must keep these records for each.

HMRC may ask for your records relating to the scheme. You should keep records:

- in a format that suits your business
- with your other business records

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Once you have claimed, you will get a claim reference number. HMRC will then check your claim is correct and pay the claim amount by BACs into the bank account you gave when you registered, within 5 working days.

### Paying tax

You will still need to pay VAT based on the full amount of your customer's bill before the scheme discount is applied. This amount needs to be reflected in the correct VAT return for the period the transaction took place.

If your point of sale system does not allow you to account for VAT accurately under this scheme, you can manually adjust your VAT account after the sale.

If you cannot include the adjustment in the period the transaction took place, you should estimate the VAT and you must account for any difference in your next VAT return. The payment you receive will be treated as taxable income.

### If you need to make a correction

If you need to correct any information given during registration or to a claim, you will need to contact HMRC. There is a dedicated helpline for this scheme: 0300 322 9429. For further information or assistance with the claim please contact us.

See: [https://www.gov.uk/guidance/claim-money-back-through-the-eat-out-to-help-out-scheme?utm\\_source=6eff9a4f-29d6-41f3-95e0-5d2811a0f51b&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/claim-money-back-through-the-eat-out-to-help-out-scheme?utm_source=6eff9a4f-29d6-41f3-95e0-5d2811a0f51b&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **CORONAVIRUS SUPPORT MEASURES ACROSS THE UK**

New figures show how Government economic support have been released.

Data shows that nearly 900,000 firms in England have benefited from over £10 billion in business grants.

Figures released by the Treasury show that more than 130,000 firms in Scotland, Northern Ireland and Wales have benefited from £4.7 billion of coronavirus support through the government's Bounce Back Loan and Coronavirus Business Interruption Loan Scheme (CBILS). This includes:

- loans and support worth more than £2.3 billion have been given to more than 65,000 firms in Scotland since the outbreak
- around 41,000 businesses in Wales have received more than £1.4 billion in finance
- and more than 25,000 businesses in Northern Ireland have received over £1 billion

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Loan schemes, grants and business rates holidays have supported businesses across all sectors. But the retail, construction and hospitality sectors, including hotels and restaurants, have benefited the most.

17% of loans went to the construction sector, and all retail, hospitality, and leisure businesses benefited from a 100% business rates holiday.

For Further information see: [https://www.gov.uk/government/news/coronavirus-support-measures-help-every-region-and-nation-in-the-uk?utm\\_source=054e9e92-05b7-4921-b728-506508482b45&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/news/coronavirus-support-measures-help-every-region-and-nation-in-the-uk?utm_source=054e9e92-05b7-4921-b728-506508482b45&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **HMRC HAVE PUBLISHED ADDITIONAL INFORMATION ON THE JOB RETENTION BONUS**

### Job Retention Bonus

Employers will be able to claim a one-off payment of £1,000 for every employee they have previously received a grant for under the Coronavirus Job Retention Scheme (CJRS), and who remains continuously employed through to the end of January 2021.

To be eligible, the employee must have received earnings in November, December and January, and must have been paid an average of at least £520 per month, and a total of at least £1,560 across the three months.

As the employer, you will be able to claim the bonus after you have filed PAYE information for January 2021, and the bonus will be paid from February 2021. More detailed guidance, including how you can claim the bonus online, will be available by the end of September.

### What you need to do now

If you intend to claim the Job Retention Bonus you must:

- ensure all your employee records are up to date
- accurately report employees' details and wages on the Full Payment Submission (FPS) through the Real Time Information (RTI) reporting system
- make sure all of your CJRS claims have been accurately submitted and you have told HMRC about any changes needed (for example if you have received too much or too little).

### Reminder of changes to CJRS

From 1 August 2020 CJRS continues to provide grants for furloughed employees but no longer funds employers' National Insurance (NI) and pension contributions. You now have to make these payments from your own resources for all employees, whether furloughed or not. HMRC guidance has been updated to reflect these changes.

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### Making sure your data is right

It is important that you provide the data HMRC need to process your claim. Payment of your grant may be at risk or delayed if you submit a claim that is incomplete or incorrect. HMRC may be in touch to request employee data if it's missing from your previous claims.

### National Insurance numbers

You need to provide a National Insurance number (NINO) for all employees as part of your CJRS claim. The only exception is in the very limited circumstances where an employee genuinely does not have a NINO, for example if they are under 16 years old.

If you are claiming for an employee whose NINO you do not currently know, you can check their number by searching GOV.UK for 'Check a National Insurance Number using basic PAYE Tools'.

HMRC can no longer accept claims for fewer than 100 employees by phone where you do not have all employee NINO's unless the employees you are claiming for genuinely do not have these.

### Claimed too much in error?

If you have claimed too much for a CJRS grant and have not repaid it, you must notify HMRC and repay the money by the latest of whichever date applies below:

- 90 days after receiving the CJRS money you're not entitled to
- 90 days from when circumstances changed so that you were no longer entitled to keep the CJRS grant
- 20 October 2020 if you received CJRS money you are not entitled to or if your circumstances changed on or before 22 July.

See: <https://www.gov.uk/government/news/further-details-of-the-job-retention-bonus-announced>