



HMRC - Missed payments for PAYE and The Job Retention Scheme

We understand that HMRC are adopting an aggressive approach to those businesses that have claimed under the Job Retention Scheme but have not paid over the PAYE tax and NIC for the months for which the grant relates.

If you have made a claim for a grant under the Coronavirus Job Retention Scheme (CJRS) and if HMRC records show you have missed a PAYE tax and National Insurance payment, they will send a reminder to help you pay on time in future.

A condition of the grant is that you pay the related PAYE tax, employer NICs and pension contributions due on the wages you paid from your grant. The grant included the funds to enable you to do this.

For details of when and how to pay go to www.gov.uk/pay-payee-tax

If you do not pay, HMRC are warning that you may have to repay the grant to HMRC under the terms of the scheme and that they may charge you interest and penalties if you pay late.

If your business is in financial distress because of COVID-19 (Coronavirus), HMRC might be able to help. For information and support available go to www.gov.uk and search '*coronavirus business financial support*'.

If you have any queries please do not hesitate to contact us or visit our website for further information.

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