

Coronavirus - Important information to avoid delays in claiming Corona Virus Job Retention Scheme Grant.

9 April 2020

Whilst we still await further detailed guidance on the how claims will be made through the portal being created by HMRC we have been advised that at this stage agents such as ourselves or Payroll Bureaus who process payrolls on your behalf will not be able to file the claim through the portal using their current agency arrangements. We have been advised that they are working on a facility to enable agents to do this but do not have a date when this will be available.

We can review or help you prepare the necessary supporting schedules that will be required to support your claim. HMRC has advised they reserve the right to audit this supporting information and it must be retained for at least 5 years.

WHAT SHOULD YOU BE DOING?

HMRC's latest guidance issued over the weekend states that in order to access the new portal you must have registered for PAYE online. **It is Important that you check whether you already have this or take action NOW to obtain registration as it can take 10 days to get registered. You will not be able to apply and receive your grant until you have this registration.**

How to register for PAYE online

For all the options below you will need your PAYE reference number and your Accounts office reference.

If you already have a government gateway (you may have set one up, for example, when you implemented making tax digital) then you need to log into your gateway and check whether you have PAYE as a service. If not, then you need to select the option to enrol for 'PAYE for Employers' under 'Services you can add' and enter your details.

As an organisation you may already have a government gateway, but it was set up by a previous employee and is rarely accessed. We are aware that this can create issues with obtaining access because of forgotten usernames and passwords or where HMRC will send any recovery information to. It is vital you begin this process as soon as possible if you need to recover lost details.

This link provides details re lost ID and User passwords <https://www.gov.uk/log-in-register-hmrc-online-services/problems-signing-in>

If you don't have a gateway, then you will need to access the following link:

<https://www.access.service.gov.uk/registration/email>

You will then be asked for your email address and HMRC will then send you a code via email which has to be entered before you can proceed further.

Enter your email address

This will only be used to send you security updates or if you need to recover your sign in details.

To confirm it is your email address we will send you a code.

Email address

Continue

Enter code to confirm your email address

We have sent a code to: **gi**

If you use a browser to access your email, you may need to open a new window or tab to see the code.

Confirmation code
For example, DNCLRK

[I have not received the email](#)

Confirm

On the next screen you will be asked to put in your full name (this will be the name of the entity rather than your personal name unless you're a sole trader)

What is your full name?

Continue

[Get help with this page](#)

You are then asked to create a password and a recovery word so that you can access your account if you lose your details.

Create a password

Your password must:

- be between 8 and 12 characters
- have at least one number (0 to 9)
- have at least one letter
- not contain special characters

Password

Confirm your password

Continue

Set up a recovery word

Make a note of this word in case you need it in the future.

The word must:

- be between 6 and 12 characters
- not contain spaces or special characters
- not contain numbers

Recovery word

Continue

Having completed this you will see a screen that provides you with a government gateway ID number. This and your password will be needed in the future to access the gateway so keep a record of them.

**Your Government Gateway
user ID is:**

We have sent it to **gi**

You will need your user ID and your password each time you sign in to Government Gateway.

Continue

Business tax summary

View and access your business taxes in one place

Add a tax to your account to [get online access to a tax, duty or scheme](#).

You have not added a tax to this account

Set up your business tax account

When you [add a tax, duty or scheme](#) to your account it will appear here.

You may have another account

If you have used the online service to access your taxes before and they are not here, they may be in a different account.

[Check if your Self Assessment is in another account](#)

[Retrieve sign in details for your other account](#)

You need to click continue from the screen that has the ID number on it and the next screen is headed business tax summary and you need to click on the link that says, “get online access to a tax”.

The following screen asks you which tax to add. Please select “Employers or Intermediaries for PAYE for employees”

What do you want to add?

- ☐ Corporation Tax
- ☐ Self Assessment, including partnerships and trusts
- ☒ Employers or intermediaries, for example PAYE for employers or CIS
- ☐ VAT and VAT services, for example EC Sales List
- ☐ Other taxes or schemes

Continue

The next screen asks which employer tax or scheme you require, select PAYE. On the next screen select you do have a PAYE reference.

Which employer tax or scheme do you need?

- ☒ PAYE for employers
- ☐ Construction Industry Scheme (CIS)
- ☐ Pension Schemes Online for Practitioners
- ☐ Employment related securities (ERS)
- ☐ Employment intermediaries (for agencies)

Continue

The following screen which is titled request access to PAYE for employers asks you for three pieces of information. The first is the “office”. If your PAYE reference was 123/ A426 you would enter 123 under Office. In the next box Employer PAYE Reference, you would enter A426 and in the final box your PAYE Accounts Reference number.

Request access to PAYE for Employers

HMRC office number

It is on the letter HMRC sent you when you registered as an employer. Enter the first 3 numbers. For example, 123/A246, enter 123.

Employer PAYE reference

Enter the second part of your reference (any letters and numbers after the slash). For example, A246

Accounts office reference

It is on the letter you got when you registered as an employer and your payment booklet. For example, 123PX12345678

Request access

Having submitted the request, we believe the system will then send you an activation code by post. This can normally take up to 10 days to arrive.

You will need to enter this code when accessing the gateway system for the first time.

Obviously, we are here to help you should you need assistance.

Burgis & Bullock, Chartered Accountants
Phone: 0345 177 5500

Web: www.burgisbullock.com
Email: info@burgisbullock.com

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