

# STATE

## Departments of State

### CROWN OFFICE

THE QUEEN has been pleased by Letters Patent under the Great Seal of the Realm dated 1 October 2020 to appoint Sir Jeremy Hugh Stuart-Smith, Knight, Dame Geraldine Mary Andrews, D.B.E., Sir Christopher George Nugee, Knight, and Sir Clive Buckland Lewis, Knight, Justices of Her Majesty's High Court, to be Ordinary Judges of the Court of Appeal. (3643794)

THE QUEEN has been pleased by Letters Patent under the Great Seal of the Realm dated 1 October 2020 to appoint The Right Honourable Sir William Benjamin Syngé Stephens, Knight to be a Judge of the Supreme Court of the United Kingdom. (3643797)

THE QUEEN has been pleased by Letters Patent under the Great Seal of the Realm dated 1 October 2020 to appoint  
: Kelyn Meher Bacon, Q.C.,  
Charles Gregory Bourne, Q.C.,  
Neil Richard Calver, Q.C.,  
Rowena Collins Rice,  
Adam Martin Johnson, Q.C.,  
Nigel David Poole, Q.C.,  
Mary Elizabeth Stacey, and  
Mark Arthur Wall, Q.C.  
to be Justices of Her Majesty's High Court. (3643792)

THE QUEEN has been pleased by Letters Patent under the Great Seal of the Realm dated 30 September 2020 to confer the dignity of a Barony of the United Kingdom for life upon the following:

*In the forenoon*

Dame Nemat Talaat Shafik, D.B.E., by the name, style and title of BARONESS SHAFIK, of Camden in the London Borough of Camden and of Alexandria in the Arab Republic of Egypt.

*In the afternoon*

The Right Honourable Philip Hammond, by the name, style and title of BARON HAMMOND OF RUNNYMEDE, of Runnymede in the County of Surrey. (3643798)

### HM TREASURY

#### 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 modifies the effect of the Coronavirus Job Retention Scheme 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 and 25 June 2020.
3. Those directions continue to have effect but the Coronavirus Job Retention Scheme established by them is modified as set out in the Schedule to this direction.



Signed by the Chancellor of the Exchequer  
Her Majesty's Treasury  
01/10/20

### 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.

1.2 In particular-

(a) part 1 of this Schedule makes provision in respect of CJRS as set out in part 2 of the Schedule to the direction made on 25 June 2020 by the Treasury in exercise of the powers conferred by sections 71 and 76 of the Coronavirus Act 2020 ("third CJRS direction"), and  
(b) part 2 of this Schedule modifies CJRS to establish the Coronavirus Job Retention Scheme (Job Retention) Bonus ("CJRS(JR)B").

1.3 The modifications made by this direction are without prejudice to any matter in connection with the provision made by the CJRS directions.

1.4 Except as necessary to give effect to the modifications to CJRS by this direction, the provision made by the CJRS directions is without prejudice to any matter in connection with the provision made by this direction.

##### Purpose of CJRS and CJRS(JR)B

2.1 The purpose of CJRS established by the CJRS directions is to provide for payments to be made to employers on a claim made in respect of them incurring costs of employment in respect of employees who are within the scope of CJRS arising from the health, social and economic emergency in the United Kingdom resulting from coronavirus and coronavirus disease.

2.2 Integral to the purpose of CJRS is that the amounts paid to an employer in accordance with the CJRS directions are used by the employer to continue the employment of employees whose employment activities have been adversely affected by the coronavirus and coronavirus disease or the measures taken to prevent or limit its further transmission.

2.3 The purpose of CJRS(JR)B is to enhance and consolidate the purpose of CJRS.

2.4 No CJRS(JR)B claim may be made in respect of an employee if it is abusive or is otherwise contrary to the exceptional purposes of CJRS or CJRS(JR)B.

##### PART 1

#### PROVISION FOR CJRS CLAIMS UNDER PART 2 OF THE SCHEDULE TO THE THIRD CJRS DIRECTION (CJRS HAVING EFFECT FOR THE PERIOD BEGINNING ON 1 JULY 2020 AND ENDING ON 31 OCTOBER 2020)

##### Time limit for making CJRS claims under part 2 of the Schedule to the third CJRS direction

3.1 A CJRS claim in respect of a period occurring within a CJRS calendar month must not be made after 30 November 2020.

3.2 Expressions used in this part have the meaning they bear in part 2 of the Schedule to the third CJRS direction.

##### PART 2

#### CORONAVIRUS JOB RETENTION SCHEME (JOB RETENTION) BONUS

##### Entitlement to make a CJRS(JR)B claim

4. A CJRS(JR)B claim may be made by an employer in respect of an employee if-

- (a) the employer is a qualifying employer in relation to the employee at the time when the CJRS(JR)B claim is made by the employer in respect of the employee,
- (b) the employee is a qualifying employee, and
- (c) the claim is made in accordance with paragraph 7.1.

##### Qualifying employers

5.1 An employer is a qualifying employer in relation to an employee if the employer at the time of making the CJRS(JR)B claim-

- (a) has a PAYE scheme registered on HMRC's real time information system for PAYE ("PAYE scheme"),
- (b) has made a CJRS claim in respect of the employee, and
- (c) has delivered the required information to HMRC.

5.2 The required information mentioned in paragraph 5.1(c) is the information specified in paragraphs 2 to 46 of Schedule A1 to the Income Tax (Pay As You Earn) Regulations 2003 ("PAYE Regulations") that the employer is required to deliver to HMRC pursuant to regulations 67B or 67D of those Regulations in relation to all relevant payments made by the employer in the period-

- (a) beginning on 6 April 2020, and
- (b) ending on 5 February 2021.

5.3 For the purposes of paragraphs 5.1 and 5.2-