

You'll have seen that the Coronavirus Job Retention Scheme (CJRS) has been extended for a month as part of the Government's plan for the next phase of its response to the coronavirus outbreak. The CJRS will remain open until December 2020, with employees receiving 80% of their current salary for hours not worked. Under the extended scheme. The level of the grant will mirror levels available under the CJRS in August, with the Government paying 80% of wages up to a cap of £2,500 and employers paying National Insurance and pension contributions only for the hours the employee does not work. As under the current CJRS, flexible furloughing will be allowed in addition to full-time furloughing. The extended scheme will operate as the previous one did, with businesses being paid upfront to cover wages costs. The Government is expected to confirm imminently when claims can first be made in respect of employee wage costs during November, but there will be no gap in eligibility for support between the previously announced end-date of CJRS and this extension.

On the business grants. For those business premises forced to close in England (<https://www.gov.uk/guidance/new-national-restrictions-from-5-november#businesses-and-venues>) grants worth up to £3,000 per month under the Local Restrictions Support Grant will be made available. Pending the formal guidance businesses will be eligible for the following:

- For properties with a rateable value of £15,000 or under, grants to be £1,334 per month or £667 per two weeks.
- For properties with a rateable value of between £15,000 and £51,000, grants to be £2,000 per month or £1,000 per two weeks.
- For properties with a rateable value of £51,000 or over, grants to be £3,000 per month or £1,500 per two weeks.