MOORE (NW) LLP

CORONAVIRUS JOB RETENTION SCHEME – REGISTER NOW TO AVOID PAYMENT DELAY ONCE HMRC PORTAL IS LIVE

In the latest guidance released on the job retention scheme, employers are warned that they need to have an HMRC PAYE online services account to make their claims for the grant when the online portal is launched at the end of April 2020. Significant delays are expected for grant claims where organisations are not already registered for HMRC's PAYE online services.

As part of the online services registration, HMRC sends an activation letter to the organisation's probably closed business address. To avoid this, the organisation should call HMRC, run through security checks with them, change the address on the HMRC system over the phone and wait for the HMRC system to update. Once the address is updated, the organisation should create a Government Gateway account, register for online services and wait at least ten days for the activation code to arrive at the newly updated address before they can activate their online services account.

For those not already registered, below is a step-by-step guide to registering for online services.

PAYE online services for employers – instructions for registration

Organisations who are not already signed up to use HMRC online services for employers will need to do so before they can claim under the Coronavirus job retention scheme.

Part of the process involves an activation code being sent to the postal address where the PAYE scheme is registered. If there is currently no or limited access to this address, the address will
need to be changed by telephoning HMRC and requesting PAYE online services. The number to call is 0300 2003200. Opening hours are currently 8am to 4pm Monday to Friday.

Please use the instructions on the next page to ensure you are registered.

If registering for PAYE online services for the first time, the slowest stage of this process is waiting for the activation code to arrive by post. It is essential to first change the address to one where the post is being checked regularly. HMRC will normally send out the activation letter within ten days. However, we are expecting this process to slow down as a very large volume of employers try to register for this service as the April deadline approaches.

To avoid delays in being able to submit your claim for the grant you are due for furloughed employees, we strongly advise creating the PAYE online services account as soon as possible to avoid getting trapped in the backlog.

CONTACT US
If you have any queries or need any advice, please do not hesitate to contact us on:

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Does the company already use HMRC online service for another tax such as VAT or corporation tax?	
If **YES**, follow the instruction in this column:	If **NO**, follow the instruction in this column:
- Log into HMRC online services (www.access.service.gov.uk/login/signin/creds) using your usual login details - Near the top of the screen will be the option to 'Add a tax to your account to get online access to a tax, duty or scheme'. Click on this link. - A new tab will open 'What do you want to add? - Select 'Employers or intermediaries, for example PAYE for employers or CIS'. - Next screen – 'Which employer tax or scheme do you need?' – Select 'PAYE for employers'. - Next screen – 'Do you have an employer PAYE reference?' – Select Yes'. - Next screen – 'Request access to PAYE for Employers' – add PAYE and accounts office reference for the company. These references are shown on post received from HMRC regarding employment taxes - the PAYE reference is normally in the format 123/AB456 and the accounts office reference is a 13-character reference in the format 123PA12345678 - Select 'Request access'. - Next screen – 'You've requested access to PAYE for Employers'. The screen will confirm that an activation code is being sent in the post which will be needed to access PAYE online services. - Additional security steps will be required once access is available. Follow the instructions on the screen when logging in.	- Click on the link below and Select 'Create sign in details'. This can be found below the 'Sign in' button. www.access.service.gov.uk/logon/signin/creds - Next screen – 'What is your email address?' – You should enter your email address here and tick the box to confirm that the address is correct. - Next screen – You should enter their full name. - Next screen – Create a password using the rules given. A code will be sent to the registered email address which will need to be entered on the next screen. - Once the code has been entered, the individual's Government Gateway user ID will appear on the next screen (this will also be sent by email). If not received, please check your 'junk' email folder. Select 'Continue'. - Next screen – 'Choose the type of account you need' – Select 'Organisation'. - Next screen – 'You have not added anything to this account'. If the Company is already registered for PAYE online but the login details are unknown, select 'Yes' and follow the instructions given. If the company has not previously registered for PAYE online services, select 'No'. - Next screen – 'What do you want to add?' – Select 'Employers or intermediaries, for example PAYE for employers or CIS'. - Next screen – 'Which employer tax or scheme do you need?' – Select 'PAYE' for employers'. - Next screen – 'Do you have an employer PAYE reference?' – Select 'Yes'. - Next screen – 'Request access to PAYE for Employers' – add PAYE and accounts office reference for the company. These references are on correspondence received from HMRC regarding employment taxes. - the PAYE reference is normally in the format 123/AB456 and the accounts office reference is a 13-character reference in the format 123PA12345678 - Next screen – 'You've requested access to PAYE for Employers'. The screen will confirm that an activation code is being sent in the post which will be needed to access PAYE online services. - Additional security steps will be required once access is available. Follow the instructions on the screen when logging in.

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