
STATUTORY INSTRUMENTS

2020 No. 1296

The Employment Rights Act 1996 (Coronavirus, Calculation of a Week's Pay) (Amendment) Regulations 2020

Amendment of regulation 2 (interpretation)

3. In regulation 2(1)—

(a) for the definition of “Coronavirus Job Retention Scheme” substitute—

““Coronavirus Job Retention Scheme” means the scheme of that name established by the Coronavirus Act 2020 Functions of Her Majesty’s Revenue and Customs (Coronavirus Job Retention Scheme) Direction, given by the Treasury under sections 71 and 76 of the Coronavirus Act 2020(1) on 15th April 2020, as modified from time to time by further Directions given by the Treasury under those sections, to provide for claims to be made in respect of E in relation to any period ending on or before 31st March 2021(2);”

(b) omit the definition of “the first CJRS Direction”,

(c) in the definition of “flexibly-furloughed employee”, for “paragraph 10.1 to 10.3 of the Schedule to the third CJRS Direction” substitute “the Coronavirus Job Retention Scheme”,

(d) in the definition of “furloughed employee”, for “paragraph 6.1 to 6.12 of the Schedule to the second CJRS Direction, as modified by paragraph 4 of the Schedule to the third CJRS Direction” substitute “the Coronavirus Job Retention Scheme”,

(e) omit the definition of “the second CJRS Direction”,

(f) omit the definition of “the third CJRS Direction”.

(1) 2020 c. 7.

(2) The Coronavirus Job Retention Scheme established by that direction has been modified by the following directions given by the Treasury under sections 71 and 76 of the Coronavirus Act 2020: the Coronavirus Act 2020 Functions of Her Majesty’s Revenue and Customs (Coronavirus Job Retention Scheme) Direction given on 20th May 2020, the Coronavirus Act 2020 Functions of Her Majesty’s Revenue and Customs (Coronavirus Job Retention Scheme) Direction given on 25th June 2020, the Coronavirus Act 2020 Functions of Her Majesty’s Revenue and Customs (Coronavirus Job Retention Scheme) Direction given on 1st October 2020, and the Coronavirus Act 2020 Functions of Her Majesty’s Revenue and Customs (Coronavirus Job Retention Scheme) Direction given on 13th November 2020. Copies of the directions can be found at: <https://www.gov.uk/government/publications/treasury-direction-made-under-sections-71-and-76-of-the-coronavirus-act-2020>. Hard copies are available for inspection, free of charge, at the offices of HMRC at 10 South Colonnade, Canary Wharf, London E14 4PH. In an announcement relating to a policy paper published on 5th November 2020, HM Revenue and Customs stated that the Coronavirus Job Retention Scheme would remain open until 31st March 2021. A copy of that announcement can be found at: <https://www.gov.uk/government/publications/extension-to-the-coronavirus-job-retention-scheme/extension-of-the-coronavirus-job-retention-scheme>.