

Written 13 July 2020

## The process HMRC is developing to recover overclaimed grant amounts through the tax system

Information has been added about the process HMRC is developing to recover overclaimed grant amounts through the tax system.

If you have made an error in a claim and do not plan to submit further claims, you should contact HMRC to let them know about the error and find out how to pay back any overclaimed amounts. Once you have contacted HMRC you will be given a payment reference number and directed to make a payment.

The Government are introducing legislation to recover overclaimed grant amounts through the tax system. If you repay any overclaimed grant amounts back through the above methods then this will reduce or, if the full amount is repaid, prevent any potential tax liability under that legislation. Further guidance on this will be issued in due course.

If you have made an error that has resulted in an underclaimed amount, you should contact HMRC to amend your claim. As you are increasing the amount of your claim, they need to conduct additional checks.

See: [https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme?utm\\_source=5334b049-902e-4fdd-bfc2-9a7c1c222c4c&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme?utm_source=5334b049-902e-4fdd-bfc2-9a7c1c222c4c&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

Please talk to us about CJRS claims.