

# Treasury Direction made under Sections 71 and 76 of the Coronavirus Act 2020

The Directions set out that HMRC are responsible for the payment and management of amounts to be paid under the Coronavirus Job Retention Scheme (CJRS).

The Directions set out the legal framework for the Scheme.

Further guidance for employers and employees about the [Coronavirus Job Retention Scheme](#).

On 15 April 2020, the Chancellor made a Treasury Direction under Section 71 and 76 of the Coronavirus Act.

On 22 May 2020 the Chancellor made a further Treasury Direction under Sections 71 and 76 of the Coronavirus Act 2020, reflecting the extension to the Scheme to 30 June 2020 announced by the Chancellor on 17 April and clarifying some provisions within the original Direction.

On 25 June 2020, the Chancellor made a further Treasury Direction under Sections 71 and 76 of the Coronavirus Act 2020, reflecting the extension to the Scheme to 31 October 2020, and the changes to the terms of the scheme from 1 July 2020 onwards, announced by the Chancellor on 12 May 2020.

On 2 October 2020, the Chancellor made a Treasury Direction under Section 71 and 76 of the Coronavirus Act to set out the legal framework for the Job Retention Bonus. The Direction sets out that HMRC are responsible for the payment and management of amounts to be paid under the Coronavirus Job Retention Bonus, as set out in the Schedule to the Direction.

On 13 November 2020, the Chancellor made a Treasury Direction under Section 71 and 76 of the Coronavirus Act to extend and modify the effect of the Coronavirus Job Retention Scheme. The schedule to this direction sets out the scheme applying for the period beginning on 1 November 2020, and ending on 31 January 2021. This schedule also withdraws the Coronavirus Job Retention Scheme (Job Retention) Bonus established by part 2 of the Schedule to the direction made on 1 October 2020 by the Treasury in exercise of the powers conferred by sections 71 and 76 of the Coronavirus Act 2020 because the purpose of the Job Retention Bonus has been superseded by the provision made by part 1 of this schedule.

On 25 January 2021, the Chancellor made a Treasury Direction under Section 71 and 76 of the Coronavirus Act to extend the effect of the Coronavirus Job Retention Scheme. The schedule to this direction sets out the scheme applying for the period beginning on 1 February 2021, and ending on 30 April 2021. Due to the overlap with the CJRS that was introduced in March 2020, this Direction modifies the rules to calculate the reference salary and usual hours.

On 15 April 2021, the Lords Commissioners made a Treasury Direction under Section 76 of the Coronavirus Act to extend and modify the effect of the Coronavirus Job Retention Scheme. The schedule to this direction sets out the scheme applying for the period beginning on 1 May 2021, and ending on 30 September 2021, providing for tapering of the support in July, August and September 2021, and extends the RTI cut-off date to 2 March 2021.