

Employer claim information that HMRC will make public

From the 1 December, in order to deter fraud, HMRC will publish information about employers who claim for periods starting on or after 1 December 2020.

This information will be published each month, after the deadline for making amendments to claims.

The following details will be published on GOV.UK:

- the employer name
- an indication of the value of the claim within a banded range
- the company number for companies and Limited Liability Partnerships (LLPs)

The banded ranges are:

- £1 to £10,000
- £10,001 to £25,000
- £25,001 to £50,000
- £50,001 to 100,000
- £100,001 to £250,000
- £250,001 to £500,000
- £500,001 to £1,000,000
- £1,000,001 to - £2,500,000
- £2,500,001 to £5,000,000
- £5,000,001 to £10,000,000
- £10,000,001 to £25,000,000
- £25,000,001 to £50,000,000
- £50,000,001 to £100,000,000
- £100,000,001 and above

Furloughed employees will also be able to find details of claims made for them, for claim periods starting on or after 1 December 2020 in their Personal Tax Account on GOV.UK.

HMRC will not publish details of employers claiming through the scheme if you can show that publicising these would result in a serious risk of violence or intimidation to certain individuals, or any individual living with them.

Those individuals include:

- employers that are individuals - a relevant individual can be the employer themselves, or any employee of the employer
- employers that are companies - a relevant individual can be a director, officer or employee of that company
- employers that are partnerships - a relevant individual can be a partner, officer or employee of that partnership
- employers that are limited liability partnerships - a relevant individual can be a member or employee of that limited liability partnership
- trustees of a trust - a relevant individual can be a settlor, trustee or beneficiary of the trust

If you are an employer and think that a serious risk of violence or intimidation will come from publicising your name, company registration number and amount of claim, you will need to tell HMRC and provide them with evidence of why you think this.

This evidence could include:

- a police incident number if you've been threatened or attacked
- documentary evidence of a threat or attack, such as photos or recordings
- evidence of possible disruption or targeting

Further details on how to request that HMRC do not publish your details will be available soon, providing employers enough time to do this before the first publication date.

This paper will be updated when those details are released.