

Questions from Employers

About applications to the scheme

1) Q. When can I make an application to the scheme?

Applications can be made during these periods:

Month claimed for:	Opens	Closes
July	02 08 2021 9am	31 08 2021 5pm
August	01 09 2021 9am	30 09 2021 5pm

2) Q. How do I know which SIC code my business activity falls under?

You will be able to select the correct SIC code from a drop-down list when you complete the online application form. If the business has various activities, you should pick the one that represents the majority (51% or more) of your normal trade.

If you are a charity registered with the Jersey Charity Commission, you will need to select 'Miscellaneous' and then 'Registered with the Jersey Charity Commission'.

3) Q. If I make my claim on the first day of the month, when will the payment be made?

The Government will make payments as quickly as possible. Claims will be processed within 6 working days although some will take longer if more information is required.

4) Q. What information will be published about my business's application?

The Government of Jersey will periodically publish appropriate information in respect of businesses which have claimed under the scheme. For businesses, this may include the name of the business, number of employees claimed for and the total amount claimed.

About the eligibility of your business

5) Q. What happens if the circumstances of my business change next month or in the following months. Will the Government expect me to pay back any of the support received through this scheme?

No, each month of the scheme requires a separate application and will be judged on its own merits in accordance with the Guidance. If your turnover increases in the future in subsequent months, then this will not affect your original claim.

6) Q. The impact of COVID-19 may not affect my business until later in the year because I have existing contracts – but these may not continue or be renewed. Will I still be eligible for Phase 6 support?

Your business will only be eligible for Phase 6 support in a given month if the turnover in the month you are claiming for is affected.

7) Q. My business is behind on paying its Social Security contributions, can I still apply for this support?

Yes, providing you have still submitted the necessary 2020 and 2021 Social Security schedules, ITIS, GST, business licence and Manpower returns.

Phase 6 and your Social Security contributions

8) Q. Can I still defer my Social Security contribution payments if I claim Phase 6 support?

Businesses that make a claim under **Phase 6** are still able access any Social Security / GST deferrals they may be entitled to.

All businesses were able to defer their Social Security contributions and GST for **A quarter and B quarter 2020**. Businesses that qualify for the elevated CFPS were also able to access deferrals for D quarter 2020 and for A quarter 2021.

9) Q. Does the business still need to submit Social Security returns?

Yes, it is essential that you continue submitting your Social Security contributions schedule so you can access the Phase 6 support.

About your employees

10) Q. If an employee was made redundant but the business can now re-employ them, will their costs be supported?

Yes. If an employee was made redundant because of the disruption caused by Covid-19 a business would be able to claim for these people if it re-employs them subject to the same eligibility criteria that apply to all employees.

These include:

- The maximum number of employees that a business can claim for is the total number of employees on the March 2020 Schedule – or for a new business that qualifies for the CFPS the December 2020 Schedule that were employed by 21 December.
- Employees must have one of the following statuses under the Control of Housing and Work Law be one of the following:
 - Entitled
 - Entitled to work
- Registered and employed by any business in Jersey in March 2020

Claims cannot be made for Registered workers that arrived in the Island after 1 April 2020 even if they have been re-engaged.

11) Q. Can I agree with my employees that I pay them after I have received the Phase 6 subsidy?

No. The Phase 6 subsidy is always a refund. Your wages must be paid out before you claim. The Government may contact employees, to check if wages have been paid.

12) Q. Can I claim for an employee who has a red Social Security card?

Yes employees that have a red Social Security card can be subsidised subject to the standard rules surrounding eligible employees.

13) Q. Can I claim for an employee who is over 65?

Yes, there is no upper age limit for employees.

Questions for Self-Employed

About your eligibility

15) Q. Can I claim if I have a red Social Security card?

Yes, you can claim for Phase 6 .

16) Q. Can I claim if I am over 65?

Yes, there is no upper age limit for self-employed people

17) Q. I am behind with payments for my Social Security Contributions from this year or 2020, 2019 or earlier. Can I still claim Phase 6 support?

All businesses must have paid all Social Security contributions due from 2019 or earlier in order to qualify for support from Phase 6 .

During 2020 some Social Security contributions were deferred as set out below:

- Deferrals were permitted for all businesses for **A and B quarters (January to June) 2020**
- A deferral was permitted for D quarter (**October to November**) 2020 and **A quarter (January to March) 2021** for the following:
 - Businesses that were required to close for part of the qualifying month as a result of the public health measures set out in the Government's Winter Strategy on gov.je
 - A food and/or beverage wholesale business that can evidence that 75% or more of its revenue is derived from businesses that have been required to close for part of the qualifying month as a result of the public health measures set out in the Government's Winter Strategy on gov.je
 - An events-related business that meets the relevant definition set out in the FAQs on gov.je

In addition to the above businesses that were permitted to defer for D quarter were granted additional time for outstanding payments for C quarter (July to September) 2020 where payments were outstanding. Contributions that able to be deferred do not need to be paid in order to access support from Phase 6 .

Contributions from 2020 that cannot be deferred must be paid in order to access Phase 6 support unless a repayment plan has been approved by Customer and Local Services.

18) Q. Can I get support under Phase 6 if I received Contribution Credits through Home Responsibility Protection (HRP) in March 2020?

Yes, if you were self-employed and registered as Class 2 in March 2020 you are eligible to apply for Phase 6 even if your contributions were covered by HRP credits.

19) Q. I have a Small Income Exception in 2020 so I don't have to pay contributions, will I still be eligible?

If you are registered as Class 2, it doesn't matter whether you have a Small Income Exception for your Contributions. You will still be eligible to apply for Phase 6 support.

20) Q. I am self-employed with part-time income, but I also have a job and pay my contributions through my employer under Class 1. Can I get support for my self-employed income?

Yes, you are entitled to claim as long as you have a business license for your self-employed work, and that the business license was in place before the 31st March 2020 or, for new businesses that meeting the criteria for new businesses

21) Q. I am self-employed with part-time income, but I also had a job and was paying my contributions through my employer under Class 1. However, my employer has made me redundant. Can I now get support for my self-employed income?

Yes, you are entitled to claim as long as you have a business license for your self-employed work, and that the business license was in place before the 31st March 2020
The scheme does allow for your employer to re-employ you and claim for **Phase 6** support if you were made redundant because of Covid-19 disruption so we recommend speaking to your employer.

22) Q. I am the director/owner of a limited company and receive my income through the repayment of a director's loan. Am I eligible for Phase 6 support?

No. The scheme is designed to support direct payroll cost to employees

23) Q. What happens if the circumstances of my self-employment change next month or in the following months. Will the Government expect me to pay back any of the support received through this scheme?

No, each month of the scheme requires a separate application and will be judged on its own merits in accordance with the Guidance. If your turnover increases in the future in subsequent months, then this will not affect your original claim.

24) Q. The impact of COVID-19 may not affect me until later in the year because I have existing contracts – but these may not continue or be renewed. Will I still be eligible for Phase 6 support?

Your business will only be eligible for Phase 6 support if the turnover in the month you are claiming for is affected.

25) Q. When can I make an application to the scheme?

Applications can be made during these periods:

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July	02 08 2021 9am	31 08 2021 5pm
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26) Q. How do I know which SIC code my business activity falls under?

You will be able to select the correct SIC code from a drop-down list when you complete the online application form. If you have various self-employed activities, you should pick the one that represents the majority of your normal trade. You can only claim support under Phase 6 if more than 50% of your normal turnover is generated from a sector that is eligible for support under the CPFS.

27) Q. I work with a partner in the business, can they claim as well?

Yes, you can claim together or separately on the online application form

General questions

28) Q. My income in 2019 was much higher than £1,600 per month / £2,250 per month, can I get any more money?

No, the maximum subsidy per worker is either 80% of £2,000 (i.e. £1,600) or 90% of £2,500 (i.e. £2,250) depending on whether or not the business can access the elevated CFPS.

To determine whether your business case access the elevated CFPS, see the Standard Industry Classification (SIC) code list on gov.je.

29) Q. Will I have to declare my Phase 6 support as income and pay tax on it?

Yes, it will be treated as business income for 2020 and 2021 (where applicable) (Schedule D Income for the purposes of income tax)

30) Q. Will this subsidy affect my Income Support?

Yes, if you claim Income Support, this Phase 6 support will affect your Income Support claim. You must let the Income Support team know immediately if you receive a payment for Phase 6 support. The support will be treated as earnings for income support purposes.

31) Q. Can I still defer my Class 2 Social Security contribution payments if I claim Phase 6 support?

All businesses and self-employed workers must have paid all Social Security contributions due from 2019 or earlier in order to qualify for support from Phase 6 .

During 2020 some Social Security contributions were deferred as set out below:

- Deferrals were permitted for all businesses for A and B quarters (January to June) 2020
- A deferral was permitted for D quarter (October to November) 2020 and A quarter (January to March) 2021 for the following:
 - Businesses that were required to close for part of the qualifying month as a result of the public health measures set out in the Government's Winter Strategy on gov.je
 - A food and/or beverage wholesale business that can evidence that 75% or more of its revenue is derived from businesses that have been required to close for part of the qualifying month as a result of the public health measures set out in the Government's Winter Strategy on gov.je
 - An events-related business that meets the relevant definition set out in the FAQs on gov.je

In addition to the above businesses that were permitted to defer for D quarter were granted additional time to pay for outstanding payments for C quarter (July to September) 2020 where payments were outstanding. Contributions that able to be deferred do not need to be paid in order to access support from Phase 6 .

Contributions from 2020 that cannot be deferred must be paid in order to access Phase 6 support unless a repayment plan has been approved by Customer and Local Services.

32) Q: Are employees who are/were on maternity or parental leave for the whole of March 2020 covered by the scheme?

Yes, an employee returning from maternity or parental leave in April (or other subsequent month of the scheme) is able to be included, as long as they have been included on a previous schedule with the employer, and there is written evidence dated before 1 March 2020 of a planned return to work in the relevant month. This information will be required to be provided to CLS before the claim is paid.

33) Q: Are employees who are/were on sick leave for the whole of March 2020 covered by the scheme?

Yes, an employee returning from sick leave in April (or other subsequent month of the scheme) is able to be included, as long as they have been included on a previous schedule with the employer, and there is written evidence dated before 1 March 2020 that there was a planned return to work in the relevant month. This information will be required to be provided to CLS before the claim is paid.

33) Q: Are employees who are/were on unpaid leave for the whole of March 2020 covered by the scheme?

Yes, an employee returning from unpaid leave in April (or other subsequent month of the scheme) is able to be included, as long as they have been included on a previous schedule with the employer, and there is written evidence dated before 1 March 2020 that it was previously intended (dated before April 2020) that they would return to work in the relevant month. This information will be required to be provided to CLS before the claim is paid.

34) Q: If a new employee signed an employment contract before April 2020 but was not able to start work until April 2020, can they still be included within my claim?

You are permitted to claim for a replacement worker to be included in a relevant (and subsequent) month, with written evidence of a (i) contract having been agreed before 1 April 2020, and (ii) the replacement worker having worked in Jersey in February or March 2020. This may be checked with their previous employer.

35) Q: If I employ someone who works under 8 hours a week, am I able to claim under the scheme?

Yes, however, they will not appear on the Social Security Contribution Schedule for March 2020 as you are not required to declare them or make contributions on their behalf. Therefore, additional evidence will be required that they have been employed with your business. Such evidence may include payslips for January, February and March 2020 which will have to be submitted by e-mail before your claim can be processed and payment can be made. This may increase the time for processing your claim.

For new businesses that qualify for support per the Phase 6 guidance and Q55, evidence will be required to demonstrate that the relevant employee(s) were employed before 21 December.

Miscellaneous Topics

Self-employed Trading

36) Q: If you are self-employed, how are you required to prove that you are trading?

You must have a business licence issued prior to 1 April 2020 and valid during the relevant month. For new businesses that qualify for support per the Phase 6 guidance and Q55, a business licence issued prior to 30 November 2020 is required.

37) Q: I wasn't trading in March 2020, but I am trading now – can I still apply?

Yes, however you will need to provide evidence that you were not trading in March 2020 due to parental/sick/unpaid leave. You will have to provide additional written evidence to confirm that your business activities were intended to resume in the relevant (and subsequent) month.

38) Q: What if I have started a self-employed business in 2020 and have no comparable earnings? Can I still apply?

Yes, provided your business was started prior to 31 March 2020 or is a qualifying new business per the Phase 6 guidance and Q55. However, your earnings will be calculated against the figure used by Social Security for the Start-up contribution scheme – this is £18,232 per annum.

Definitions and calculations relevant to “income” for self-employed workers

39) Q. How should “average monthly gross income” be defined for the purposes of the subsidy that is claimed?

Average monthly gross income includes:

- Any amount paid to the self-employed person by way of wages, salary, fees, bonuses, commission,
- overtime pay
- dividends paid by a company of which the person is a shareholder, where the income of the company is derived from the person’s self-employment
- distributions made by or drawings from a partnership in which the person is a partner
- business profits (a business’ trading income after deducting allowable business expenses) for a sole trader

40) Q. How should “average monthly gross income” be calculated for the purposes of the subsidy that is claimed?

Average monthly income should be calculated by taking your annual income from the sources identified above and dividing it by 12 to reach a monthly amount. These amounts will be linked to your 2019 income declared for tax purposes.

This is identified as follows:

- Your confirmed average monthly gross income for 2019 that has been included on your 2019 tax assessment
- If you do not yet have a confirmed gross income for 2019, your average monthly gross income as confirmed on your 2018 tax assessment, if this is likely to be a reasonable estimate of your 2019 income.
- If you do not yet have confirmed gross income 2019 and your income changed significantly between 2018 and 2019 (up or down), use an estimate of your average monthly gross income the 2019
- If you did not start trading until 2020 please use the Social Security start-up contribution rate of £1,519 as your average monthly gross income for 2019

It should be noted that for many workers the difference between 2018 and 2019 may not change the subsidy they are able to claim as they may already qualify for the maximum subsidy (assuming these are below the upper earnings limit for the scheme of £8,884 per month).

Material detriment - Company

41) Q. When assessing material detriment for a company, does 'turnover' just include the sale of products and services or does it include other operating income, such as rental income, interest etc.?

Turnover is the total operating income including income from trading and any other sources of income that the business may have.

This includes (and is not limited to): the sale of products and services, commission receipts, business rental income, business bank interest or other business investment income, and payments received from business disruption insurance. Accruals accounting must be used for turnover calculations.

Material detriment – Sole Trader, Partnership

42) Q. When assessing material detriment as a sole trader or partnership, does 'turnover' just include the sale of products and services or does it include other operating income, such as rental income, interest etc.?

Turnover is a person's trading income before deducting any allowable business expenses. This includes (but is not limited to) income related to the sale of products and services, commission receipts and payments received from business disruption insurance. Accruals accounting must be used for turnover calculations.

The business owners' other sources of personal income such as personal property income, pension or investment income should not be included in turnover for this purpose.

Insurance Policies

43) Q: Does having a business disruption insurance policy exclude me from the scheme?

No. The scheme requires that if a business holds business disruption or similar insurance, it is obliged to pursue the claim – it is appreciated that the insurance claim may not be settled before claiming for payroll support. Having an insurance policy does not preclude a business applying for payroll support.

44) Q: If the business receives funds from an insurance claim for business disruption insurance that doesn't cover the payroll costs, will it have to pay back any support received?

If in due course, a business receives a payment from a business disruption insurance claim, the funds paid back to the business should be considered as turnover for the material detriment test. If, as a result of receipt of a payment from an insurance policy, the business would have not met the material detriment test (20% loss of turnover in the relevant month) or would qualify for a lower subsidy, it is required to contact CLS to discuss their claim.

Organisations in receipt of a Government Grant (excluding Government Arm's Length Organisations (ALOs) as defined in the Public Finances Manual

45) Q: If I am not an ALO and I am in receipt of a Government Grant, am I still entitled to payroll support?

Yes. The Guidance excludes ALOs with grants of over £75k per year. There is no restriction if an organisation is not an ALO within the definition included in the Guidance and Public Finances Manual). The organisation may therefore apply for payroll support. However, if an organisation is also in receipt of Government grants, information on its payroll support will be considered by

relevant Government departments in future grants processes.

Severely Vulnerable and Shielded

46) I am self-employed and clinically vulnerable and have chosen not operate my business as I am consider doing so to be risk to my health, am I eligible for CFPS Phase 6 ?

In order to qualify for CFPS **Phase 6** , businesses must be trading and not artificially restricting revenue as long as operating is consistent with the requirements of public health restrictions.

Businesses that are permitted to open must therefore be trading in order to be eligible for CFPS Phase 6 even if the business owner is clinically vulnerable. Eligibility would be reconsidered if the public health advice changed and vulnerable Islanders were again recommended to shield.

Pre-primary education and child day-care activities

47) If a pre-primary education and child day-care activities business is charging fees to parents of children, are they eligible for the scheme?

Businesses conducting pre-primary education and child day-care activities will not be eligible for the scheme if they are charging fees to parents of children who are no longer receiving a service in the qualifying month.

Further questions about this area should be directed to ceys@gov.

Eligibility of Household as employer – Tax related questions

48) Q. Under the household as employer scheme will I be taxed on the funding I receive under the co-funded payroll scheme?

No – the scheme requires that the full amount received is to be paid to your household employee, with the usual ITIS and/or social security deductions. The employee will need to include wages they receive from you through this scheme on their tax return as employment income.

49) Q. Can I claim Child Care Tax Relief on my personal income tax return on payments to my accredited Nanny funded through the co-funded payroll scheme?

No – you may only claim for the payments you fund yourself.

50) Q. I employ a cleaner to clean my whole property. I claim as a tax expense the appropriate portion of their wages against taxable profits arising from the part of my property that I let out. Where their wages have been funded through the co-funded payroll scheme can this be claimed against the income received?

No – you may only claim tax relief for wages expenditure against rental income that you have funded personally.

Trading Group Scheme

51) Can businesses who are part of a Trading group apply to the scheme? How will they be treated for the purpose of an application?

If businesses are structured as a trading group (a “trading group”), and different businesses in the trading group undertake different activities, some of which are eligible industries under the scheme and some of which are ineligible, the following will apply:

Businesses in the trading group can be considered eligible for a claim under the scheme in the following circumstances:

1. The eligible businesses alone can meet the material detriment test (20% drop in turnover over in the same month in 2019/comparable trading period); and
2. The trading group as a whole can meet the material detriment test for the relevant month that the claim is made for (20% drop in trading group turnover over in the same month in 2019/comparable trading period); and
3. The business can only claim in relation to employees which are not used for work in businesses in the trading group that undertake activities in non-qualifying industries.

There will be a requirement for additional financial and non-financial information from the trading group and for additional declarations to be made on behalf of the trading group. This may delay processing of applications.

The structure and arrangements for the application for a trading group will need to be agreed with the Government before an application can be made.

Businesses claiming under the Trading Group Scheme will be placed in a higher risk category for audit.

Businesses required to be open and trading in line with public health restrictions and not artificially restricting revenue

52) Q. If I have multiple locations can I claim, even if some are closed?

From January 2021, in order to be eligible to claim under the scheme, businesses will be required to be open and be trading based on normal trading hours to the extent permissible considering public health restrictions. In order to remain eligible for the scheme, businesses must not remain closed or restrict trading where there is no public health reason (based on current advice) to remain closed or restrict trading.

53) Q. If I don't open up as often or for as long (restricted hours) as I did pre-Covid can I still claim under Phase 6 of the scheme?

Businesses must not artificially restrict trading hours so as to ensure eligibility for the scheme or a higher subsidy by, for example, closing on certain days/hours in order to meet the material detriment test.

Where a business operates multiple locations or separate companies within a group, a claim can still be made in respect of employees working at a location or for a group company that is open even if some other locations or group companies remain closed subject to the following:

- Only staff working at a location or for a group company that is open can be claimed for, employees of those companies that are closed are not eligible other than where they have been transferred to an open location or company and would qualify under the terms for the eligibility of employees.
- Locations or companies that are closed do not count towards the wider business or group's material detriment. The business' material detriment calculation must only include detriment that is experienced for locations or companies that are open.

New businesses

54) Q. I started my business after 31 March 2020, am I able to claim for support under Phase 6 ?

All businesses that operate in a sector that is eligible for the elevated subsidy of up to 90% and were established prior to 30 June 2021 are able to claim under the CFPS Phase 6.

To determine whether your sector is able to access the elevated subsidy see the Standard Industry Classification Code list on gov.je.

New businesses that do not meet the criteria above cannot claim support under Phase 6 .

55) Q: Which employees can a new business claim for?

As some businesses established after 31 March 2020 have been able to claim support throughout 2021, the employees that you can claim for depends on when your business was established.

Provided your business meets all the other criteria outlined in the CFPS Guidance document on gov.je, the number of employees you can claim for is as follows:

- eligible businesses that have a business licence dated between 1 April 2020 and 30 November 2020 can claim for the highest number of people in a given month on the December 2020 Social Security Schedule provided all were employed prior to 21 December;

- eligible businesses that have a business licence dated between 30 November 2020 and 30 June 2021 can claim for the highest number of people in a given month on the June 2021 Social Security Schedule

The eligibility criteria are set out in the Scheme guidance and include:

- Employees must have one of the following statuses under the Control of Housing and Work Law be one of the following:
 - Entitled
 - Entitled to work or
- Registered and employed by any business in Jersey in March 2020

Claims cannot be made for Registered workers that commenced work in the Island after 1 April 2020 even if they have been re-engaged.

Businesses that can access the elevated level of CFPS support

56) Q: Which businesses can access the elevated level of CFPS support?

An additional level of subsidy was agreed by Ministers to provide targeted support to the businesses most affected by the Winter Strategy Circuit Breaker. These are businesses that were required to close for part of a month under the Circuit Breaker or food/beverage wholesalers that generated 75% or more of their revenue from businesses that were required to close.

The spreadsheet of eligible sectors for Phase 6 provides a breakdown of Standard Industry Classification (SIC) codes that are able to access the elevated level of CFPS support.

57) Q: I rent a space within other premises can I access the elevated level of CFPS Support?

Businesses such as personal trainers, sports clubs, and hairdressers that pay rent (or have a similar commercial relationship) to operate within indoor premises are able to access elevated support if the following conditions are met:

- the premises were required to close under the Winter Strategy Circuit Breaker; and
- the business was not able to maintain access to those premises in order to trade; and
- the business generates at least 50% of its revenue from the indoor premises that were required to close.

The business must be able to provide evidence to the Scheme auditors that a rental or similar commercial relationship existed at the time in order to qualify for support.

58) Q: I am a wellbeing/health practitioner that was permitted to open for medical referrals only, can I access the elevated CFPS support?

Businesses that were able to open only for medical referrals are able to access the elevated CFPS support if they suffered at least 50% detriment meaning that the ability to remain open for medical referrals prevented them from maintaining the majority of their client appointments.

58) Q: I have an events business, what am I entitled to?

Under Phase 6, businesses that have been impacted by events not being able to resume are entitled to the elevated support, which provides a maximum subsidy of up to £2,250 per month.

59) Q: What is defined as an ‘events’ business?

To qualify as an events-related business for the purposes of the elevated CFPS, an undertaking must meet one or more following definitions:

- Event and/or conference organisers and promoters who promote events, conferences or concerts as their only business.
- Event suppliers who can evidence that they derive their principal source of income from events, conferences, or concerts requiring gatherings of more than 40 people.
- Event venues that can evidence that they derive their principal source of income from the hosting of events.

60) Q: I have a wholesale business am I eligible for CFPS?

It is recognised that some wholesalers continue to be impacted by public health restrictions and accordingly they are able to claim CFPS support at the elevated subsidy level.

To qualify the business must meet one of the following criteria:

- A food and/or beverage wholesale business that can evidence that 75% or more of its revenue is derived from businesses that have been required to close for part of the qualifying month as a result of the public health measures set out in the Government’s Winter Strategy on gov.je
- A wholesale business that can evidence that 75% or more of its revenue is derived from businesses that derive the majority of their income from the sale of goods or services to tourists as part of the visitor economy. If you remain uncertain as to whether you meet this criterion you should contact Customer and Local Services at payrollcofunding@gov.je prior to making a claim.

Businesses that can access the Standard CFPS for Phase 6

61) Q: Which passenger water transport and passenger air transport businesses qualify for support under CFPS Phase 6 ?

Businesses that provides scheduled air and water transport services are eligible if they transported at least 50,000 people to and from the Island in 2019. This includes ferry businesses and airlines, but does not include providers of short pleasure cruises or non-scheduled private aviation providers.

Businesses that provide cargo handling facilities to scheduled air and/or water transport businesses are also eligible for CFPS Phase 6 .

62) Q: Which motor vehicle leasing businesses qualify for support under CFPS Phase 6 ?

Businesses that provide short term car hire services (without drivers) to tourists and other inbound travellers are eligible for CFPS Phase 6 .

This does not include finance leasing businesses or businesses the provide car leasing services for a period of months or years.

63) Q: Which passenger land transport businesses are eligible for the Standard CFPS?

Businesses that provide passenger land transport services that do not meet the definition of an events-related business in Question 59 above and are not a taxi business can access CFPS Phase 6 if they derive more than 50% of their income from the provision land transport that includes a driver to tourists such as coach tour service providers.

Should the ineligibility for CFPS Phase 6 potentially cause hardship you are recommended to contact Customer and Local Services at payrollcofunding@gov.je who will be able to direct you to the income support team who will advise whether you are eligible. Should you require a more practical support we will direct you to Connect Me, a service to support the clinically vulnerable.