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Self-Employment Income Support Scheme (SEISS)

The SEISS claim service for the second and final grant opened yesterday (17 August 2020).

The eligibility portal can now be accessed at <https://www.tax.service.gov.uk/self-employment-support/enter-unique-taxpayer-reference>

To use the facility an individual will need their:

- Unique Taxpayer Reference (UTR);
- National Insurance number;
- Government Gateway login details (can create one when making your claim if not got one); and
- UK bank details.

The portal will confirm an individual's eligibility and, if eligible, provide a date which they can claim from.

Individuals are eligible if they:

1. are self-employed (including members of partnerships);
2. traded in the tax year 2018/19;
3. submitted their Income Tax Self-Assessment tax return for the tax year

3. submitted their income tax self-assessment tax return for the tax year 2018/19 before 23 April 2020;
4. continued to trade in 2019/20 and intend to keep trading in 2020/21;
5. carry on a trade which has been **adversely affected by COVID-19 on or after 14 July 2020**;
6. have average self-employed trading profits of no more than £50,000 per annum; and
7. have average self-employed trading profits which are more than half their total income.

The grant is worth 70% of an eligible individual's average three monthly trading profits, will be paid out in a single instalment and is capped at £6,570 in total.

During the application process the eligible individual is presented with a calculation of the amount of the grant. The individual does not need to enter any figures or information about their income. There is no option to claim an increased or reduced amount of grant. Instead the individual should claim the amount of the grant as calculated by HMRC and request a review, via the link provided, if they think that the amount should be higher or lower.

HMRC have confirmed that '**adversely affected**' typically means that a business has experienced lower income and/or higher costs because of COVID-19 since 14 July 2020. There is no minimum threshold over which a business's income, costs or activity need to have changed by, but HMRC ask claimants to keep appropriate records as evidence of how their business has been adversely affected.

An eligible individual can continue to work, start a new trade or take on other employment including voluntary work.

An individual does not need to have claimed the first grant in order to be eligible for the second and final grant.

An individual cannot claim the grant if they traded through a limited company

The portal will close on 19 October 2020

Please note that **we cannot make these claims on behalf of clients** as this would trigger a fraud alert.

The grants are subject to income tax and self-employment national insurance

contributions in the 2020/21 tax year. HMRC expects to provide a specific section in the 2020/21 self-assessment tax return for the reporting of SEISS grants.

For guidance on making claims, see [Claim a grant through the Self-Employment Income Support Scheme](#), and [Check if you can claim a grant through the Self-Employment Income Support Scheme](#).

For guidance on trading income, see [How HMRC works out trading profits and non-trading income for the Self-Employment Income Support Scheme](#).

For guidance on eligibility, see [Decide if your business has been adversely affected for the Self-Employment Income Support Scheme](#), and [Ask HMRC to verify you had a new child which affected your eligibility for the Self-Employment Income Support Scheme](#).

For further details on how different circumstances affect the SEISS, see <https://www.gov.uk/guidance/how-different-circumstances-affect-the-self-employment-income-support-scheme>

The Allens Team



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