

**Subject:** Self-Employment Income Support Scheme (SEISS) -6th May

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# ALLENACCOUNTS

## **Self-Employment Income Support Scheme (SEISS)**

### Application Process

This scheme has opened earlier than expected and HMRC have this week started to contact around 3.5 million taxpayers who they think may be eligible for the scheme. This is in order to explain the application process and to help them get ready to make a claim when the claims portal opens next week.

Each taxpayer will initially receive one form of contact:

- where HMRC holds an email address it uses that;
- SMS is used where HMRC holds a mobile number, but not an email address; and
- a letter is sent where HMRC holds neither.

HMRC have confirmed that taxpayers must make the claim themselves i.e. **WE CANNOT MAKE CLAIMS ON BEHALF OF CLIENTS**, and to make a claim an individual will **NEED A GOVERNMENT GATEWAY ONLINE LOGIN**. This will be explained by HMRC in their initial contact.

### Online Checker

HMRC have also provided an online checker which is available for anyone to check eligibility. To use this service you will need your **unique taxpayer**

**reference (UTR) and National Insurance number (NINO)** – both are on your tax return and computation – but do not need to enter any information about your income. The checker does not give any information about the amount of grant available but will provide a time and date on which you can access the portal to make a claim.

<https://www.tax.service.gov.uk/self-employment-support/enter-unique-taxpayer-reference>

Not surprisingly there seems to be a few early gremlins in the system and the checker is seemingly telling some taxpayers they are not eligible when they should be. The result on the checker is not binding and hopefully these will be ironed out very soon.

**We would urge any self-employed client (sole trader or partner) who thinks they may be eligible to use this checker.** Not only will it give the access date but it also provides HMRC with an e-mail address so they can contact you during the process, and it also guides you through the process of setting up a Government Gateway which will be needed to make the claim. If you need your UTR or NINO to access this service please do contact the office.

Please note that you should use your personal UTR if you are a partner in a partnership and not that of the partnership itself.

### Claims Portal

The SEISS application portal will open to taxpayers on a staged basis from **13 May to 18 May**, with the portal opening on different days for different taxpayers. The day is randomly allocated by HMRC and is not on a first come first served basis.

HMRC will email taxpayers who have provided an email address (when using the eligibility checker or previously) to confirm when the portal is open for them. As noted above, taxpayers can also use the eligibility checker to find out whether the application portal is open for them.

Once they have received the e-mail from HMRC, taxpayers should then log in

to their Government Gateway account (or select the option to create an account) to complete the application process. They are presented with a detailed calculation and are asked to:

- read and accept the eligibility criteria;
- complete declarations, including to confirm that the business has been adversely affected by coronavirus; and
- supply the bank account details into which they would like the grant to be paid
- note that HMRC calculates the grant from its records and at no stage does the taxpayer have to provide any information about their income.

There will be an alternative telephone-based service for the digitally excluded, albeit we haven't yet got any details as yet.

HMRC will check the claim and expects to make payments from **25 May 2020 or within six working days** of the application being submitted, whichever is the later.

### What You Will Need To Claim

To summarise, a taxpayer will need ALL the following to apply for a grant:

1. NI number
2. Self-assessment UTR
3. Government Gateway ID and password (which can be set up at the first stage of the claim)
4. Bank account number and sort code for payment

### Who Can Claim and How Much will be Paid

As a reminder SEISS will enable those eligible to claim a taxable grant worth **80% of their average trading profits up to a maximum of £7,500** (equivalent to three months' profits) in a single instalment. The scheme covers March, April and May but may be extended.

Claims can be made by self-employed individuals or members of a partnership where the taxpayer:

partnership where the taxpayer.

- has submitted their self-assessment tax return for the tax year 2018/19 (before 23 April 2020); and
- traded in the tax year 2019/20; and
- is trading when they apply, or would be except for coronavirus; and
- intends to continue to trade in the tax year 2020/21; and
- has lost trading profits due to coronavirus.

The taxpayer will need to confirm to HMRC that their business has been adversely affected by coronavirus. HMRC have said they will use a risk based approach to compliance.

The taxpayers **trading profits must also be no more than £50,000** and more than 50% of their total income for either:

- a. the tax year 2018/19; or
- b. the average of the tax years 2016/17, 2017/18, and 2018/19.

This scheme does **not** cover property lettings businesses.

Taxpayers who receive the grant **can continue to work in their business**, start a new trade or take employment.

As a reminder, please note that if a taxpayer runs their business through a limited company they are not eligible for this scheme.

HMRC has again warned taxpayers not to be taken in by scammers who e-mail, text, or call, offering money from HMRC then ask for the business bank details to be confirmed. **PLEASE DO NOT CLICK ON A LINK IN AN E-MAIL, OR REPLY TO A TEXT MESSAGE, PURPORTING TO BE FROM HMRC.** If you are in any doubt about validity, given the unusual steps of HMRC contacting by email and phone, please do contact us for advice.

HMRC Links

How to claim <https://www.gov.uk/guidance/claim-a-grant-through-the->

[coronavirus-covid-19-self-employment-income-support-scheme](#)

How HMRC does the calculations <https://www.gov.uk/guidance/how-hmrc-works-out-total-income-and-trading-profits-for-the-self-employment-income-support-scheme>

How unusual/different circumstances affect claim  
<https://www.gov.uk/guidance/how-different-circumstances-affect-the-self-employment-income-support-scheme>

We trust this information is helpful and once again welcome your feedback and thank you for your support.

The Allens Team



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