

Self-employment Income Support Scheme (SEISS)

Latest Update and Claim Guidance

Prior to the Self-employment Income Support Scheme (SEISS) portal opens for applications, Carston thought it was worth providing some updates and reminders covering: the eligibility checker, reviewing grants and HMRC support options.

The [SEISS](#) portal open for applications in phases between 13th and 18th May. Here we hope to offer further support on the scheme for our clients.

Eligibility checker

HMRC's [eligibility checker](#) went live on 4 May and is available to taxpayers and to agents. We understand that, in a small number of cases, the checker is giving an incorrect not-eligible result. This mostly affects those who only recently filed their 2018/19 self-assessment return. HMRC is updating the system and those who may be in this situation should keep trying the checker.

The eligibility checker includes an option to request a review of not-eligible results. We understand that HMRC will start to consider review cases later in May, after the bulk of the claims have been made.

The eligibility checker prompts you to log in to or create a government gateway account and to check or provide contact details. We recommend that you complete these steps to ensure that HMRC notifies them when they can claim and so they are ready to claim once the portal opens.

When to claim a SEISS grant

Most clients will want to claim the grants as soon as possible. There is, at the moment, no specific deadline for making claims for SEISS grants. Taxpayers who claim universal credit may be better off if they delay the claim so that receipt falls into a later monthly assessment period.

Reviewing a grant

During the application process you will be presented with a calculation of the amount of the grant. You do not need to enter any figures or information about your income. There is no option to claim an increased or reduced amount of grant. Instead our recommendation is to claim the amount of the grant as calculated by HMRC and request a review, via the link provided, if you think that the amount should be higher or lower.

Carston understands that we as agents will be able to request a review of the amount of the grant but we are waiting for clarification as to how this will work in practice. When checking the amount of the grant it is worth noting that the grant is calculated based on the trading profits shown on the tax returns; no adjustment is made if the taxpayer traded for only part of a tax year.



HMRC support

Those who are digitally excluded and unable to claim online are expected to be able to make claims by phoning [HMRC's SEISS helpline](#), full details on this have to be published. The SEISS helpline is also available for other SEISS related queries, but demand is likely to be high and it should be used only where it has not been possible to resolve queries or request a review using the online systems and guidance.

HMRC has asked that [webchat](#) be used in preference to phoning, to help it manage demand.

The eligibility criteria

In addition to the financial criteria which HMRC's [eligibility checker](#) will verify, you need to also ensure you meet the following eligibility criteria:

- **you traded in the tax year 2018/19 and submitted their 2018/19 self assessment tax return on or before 23 April 2020;**
- **you traded in the tax year 2019/20;**
- **you intend to continue to trade in the tax year 2020/21; and**
- **you carry on a trade which has been adversely affected by coronavirus.**

Meaning of 'adversely affected'

HMRC has provided some guidance on the meaning of 'adversely affected'. This includes being unable to work because the taxpayer is shielding, self-isolating or is on sick leave or has care responsibilities because of **coronavirus**. It also includes scaling down or temporarily stopping trading because the supply chain has been interrupted, the business has fewer or no customers or staff are unable to work.

The lack of any specific, measurable reductions in income is intentional. HMRC expect clients to retain evidence of the impact on their trade, but there is no link between the amount of the grant and the financial loss.

The scheme specifically allows a claim where the trade has continued, so long as the trade is 'adversely affected'. During the application process, the taxpayer is asked to confirm that they meet the eligibility criteria.

Risk of scams

Finally, the risk of scam emails and texts purporting to be from HMRC is high. The genuine emails and texts from HMRC do not include active links. Clients should check eligibility or make claims by searching on gov.uk for Self-employment Income Support Scheme.

- [Further information on SEISS](#)