

## What You Need to Know to Apply for SEISS (Self-Employed Income Support Scheme)

The portal for SEISS will be open from **May 13<sup>th</sup>**

**It's very important that you know that agents (accountants) cannot act on your behalf in order to access the SEISS.**

Therefore, we have assembled as much information as we can to help the process roll as smoothly as possible for you.

### Who Can Apply?

- Self employed, freelancers and those who are members of a partnership can claim for SEISS. HMRC will contact you directly. Here's what you need to be eligible:
- You traded in the tax year 2018/19 and submitted your self-assessment tax return on or before 23 April 2020 for that year
- You traded in the tax year 2019/20
- You intend to continue to trade in the 2020/21 tax year
- Your trading profits are no more than £50,000 and are at least equal to your non-trading income

HMRC will look at your average trading profit over the last 3 years. If the average is less than £50,000 then you should be eligible.

### How Does it Work?

HMRC says it is contacting those they think will be eligible directly. Some of our clients have already received emails. You will be contacted by either

- An email in the first instance
- An SMS where HMRC does not have an email address
- A letter where HMRC does not have either an email address or a telephone number.

**But you can check if you are eligible by going to the [eligibility checker](#).** You will need your **UTR** (Unique Tax Reference) and your **National Insurance Number**.

You'll find these on your last correspondence from HMRC. If you are having trouble locating these and you are one of our clients, send us an email and we'll get them to you.

### Things You Will Need:

- **Your National Insurance Number**
- **Your Unique Tax Reference (UTR)**
- **Your Government Gateway ID & Password**

If you don't have a Government Gateway ID you should apply for this immediately. They can take up to a week to arrive and you will be asked to submit proof of identity, such as a passport or driving licence. To apply for a Government Gateway ID, go to:

<https://www.gov.uk/log-in-register-hmrc-online-services>

### What counts as "adversely affected"?

You'll have to confirm that your business has been "adversely affected" by coronavirus. This could be for personal reasons, for example:

- You're on sick leave or self-isolating because you are shielding or have caring responsibilities

Or because your business has suffered, for example:

- Your supply chain being interrupted
- You no longer have customers or they have reduced significantly
- Because your staff cannot come into work

### If you don't know your UTR

If we're your agents, ask us.

If not, you should be able to find it on your last tax return or correspondence from HMRC about personal tax:

**Or go to:**

<https://www.gov.uk/find-lost-utr-number>

### If you don't know your NI number

If we're your agents, ask us.

Your NI number should also be on all payslips, P60, P45, tax code notice or other payroll documents.

If you have a Government Gateway login, you might be able to find it there.

If not, you may be able to find it on your last tax return or in correspondence from HMRC about personal tax:

**Or go to:**

<https://www.gov.uk/lost-national-insurance-number>