

HOW TO APPLY FOR THE SELF-EMPLOYMENT INCOME SUPPORT SCHEME

As HMRC starts to contact taxpayers who may be eligible for the Self-Employment Income Support Scheme (SEISS), we outline how the claims process works and what applicants need to do to check their eligibility and make a claim.

In short, the scheme allows eligible applicants to claim a taxable grant of 80% of their average taxable trading profits, which will be capped at £7,500 (this is the equivalent of three months' profits). This amount will be paid over in a single instalment.

Pre-application stage

Emails, SMS messages and letters are being sent to taxpayers who HMRC thinks may be entitled to claim an SEISS grant. These are expected to arrive from week commencing the 4th May 2020, some letters may not be received until the following week.

Step 1 – Eligibility checker

When contacted by HMRC, the applicant will be invited to go online and check their eligibility for SEISS.

In order to do this the applicant will need their Unique Taxpayer Reference (UTR) to hand and they will need to ensure their personal government gateway account is set up.

The UTR number is 10 digits long and may be found on the front page of the applicant's Tax Return or on any correspondence received by HMRC.

If you do not yet have a government gateway account, details on how this may be set up may be found further down our help sheet.

The eligibility checker is available at: <https://www.tax.service.gov.uk/self-employment-support/enter-unique-taxpayer-reference> This is open to anyone to use, not just those who have been contacted.

Alternatively, if we are down as your registered agent we can do an eligibility check on your behalf.

Step 2 – Submission of claim

Once an applicant has completed the above check they will be provided with a date from when they may submit their claim. From our discussions with HMRC it appears this needs to be done through the individual government gateway account and agents will not be able to do this on behalf of their clients.

When will the monies be received?

It is anticipated that the applicant will receive their funds into their bank account by 25 May or six working days since the submission of the claim.

Setting up a Government Gateway/Personal Tax Account

If you do not have this account in place, we strongly recommend you set this up as soon as possible. HMRC advised this around takes 10-15 minutes. Failure to do this will delay the process and make it far more difficult to claim any SEISS you may be entitled to.

To set up an account, please go the gov.uk link: https://www.gov.uk/personal-tax-account/sign-in/create-account?_ga=1497548520.1553605110

If you have a National Insurance Number (found on a payslip or the front of your Tax Return), plus either a recent payslip or a UK passport you can click on the first green tab.

If you do not have this information, you will need to be verified, which takes slightly longer. In this case, you will need your address, plus either a valid passport or a photo ID driving license. It will take longer to verify you, so you will need to click on the second green tab.

What about potential applicants without internet access

HMRC have advised that these applicants will not be excluded from making claims. Applicants in this category will need to contact HMRC directly and the process will take longer as HMRC are focusing on getting their online system up and running at this point.

Scams – a word of warning

HMRC are aware of an increase in scam emails, calls and texts. Eligible customers will be invited to claim through GOV.UK – it is the only service they can use. If someone gets in touch with you claiming to be from HMRC, saying that financial help can be claimed or that a tax refund is owed, and asks you to click on a link or to give information such as your name, credit card or bank details, you should not respond. It is a scam.

Suspicious emails claiming to be from HMRC should reported to HMRC by sending them to phishing@hmrc.gov.uk. Texts should be sent to 60599.

If you have any questions concerning the above please let us know. We are here to help as much as possible through these challenging times.

This leaflet has been written for the general interest of our clients. It provides only an overview of the regulations in force at the date of publication. It is therefore essential to take advice on specific issues. No responsibility for loss occasioned by any person acting or refraining from action as a result of the material contained in this leaflet can be accepted by the firm.