

Are you eligible for the Self-Employment Income Support Scheme (SEISS)



Are you self-employed as a sole trader or a partner in a partnership?

NO

X
Not eligible to claim

YES

Can you answer YES to ALL of the following questions?

- Have you submitted a self-assessment tax return for the tax year ended 5 April 2019 and did so by 23 April 2020*?
- Have you traded in the tax year 2019/20?
- Are you trading at the date of application, or would be except for the current situation regarding COVID-19?
- Do you intend to continue to trade in the tax year 2020/21?
- Have you lost trading or partnership profits because of COVID-19?

NO

X
Not eligible to claim

YES

Are your self-employed trading profits less than £50,000 AND more than half of your total income?*

NO

X
Not eligible to claim

YES

✓ What to do if you meet the eligibility criteria

- The scheme allows you to claim a taxable grant worth 80 per cent of your taxable trading profits up to £2,500 per month for the three month period (from 1 March 2020 to 31 May 2020), although this may be extended.
- The monthly value of your grant is calculated by taking 80 per cent of your trading profit figure (either from 2018/19 where only one year is applicable, or the average from the years 2016 – 2019) and dividing by 12, and is capped at a maximum of £2,500.
- Grants will be paid in one instalment, with HMRC aiming for this to be done in June.
- You can't apply for the scheme yet, so please **DO NOT** contact HMRC. You will be contacted by HMRC if you are eligible, who will invite you to apply online.

*Returns submitted between 1 February 2020 and 23 April 2020 will be subject to further risk assessment, which could delay or prevent a grant claim.

**This is determined by either of the conditions below being true:

- Your trading profits in 2018/19 are less than £50,000 and represent more than half of your taxable income.
- Your average trading profits from 2016/17, 2017/18 and 2018/19 are less than £50,000 and represent more than half of your taxable income in this three-year period.