

# Leigh Christou

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## HMRC Fourth SEISS Grants Now open for online applications

The online service for applications for the self employment income support scheme (SEISS) is now open for online claims, HMRC has confirmed

All applications must be submitted by the individual self employed worker and **cannot be handled by accountants or tax advisers.**

This is now the fourth tranche of grants for the self employed and claims must be submitted by 1 June 2021.

To be eligible for the fourth grant you must be a self-employed individual or a member of a partnership. Grants are not available if you trade through a limited company or a trust. Trading profits must be no more than £50,000 and at least equal to or more than your non-trading income.

Capped at £7,500 the fourth grant will be set at 80% of three months' average trading profits. There will also be a fifth grant covering May to September 2021 and will take the individual's trading position for 2020/2021.

The fifth grant will be worth 80% of three months' average trading profits, capped at £7,500, for those with a turnover reduction of 30% or more; or 30% of three months' average trading profits, capped at £2,850, for those with a turnover reduction of less than 30%.

There is no requirement that an earlier SEISS grant has been claimed in order to be able to claim the upcoming fourth grant.

HMRC has also updated the guidance to clarify exactly what is meant by adversely affected by the pandemic, including providing several scenarios about how the definition is applied.

### **If you're currently trading but have reduced demand**

You must keep any evidence that your business has had reduced activity, capacity or demand due to coronavirus at the time you made your claim, such as:

- *business accounts showing reduction in activity compared to previous years;*
- *records of reduced or cancelled contracts or appointments; and*
- *a record of dates where you had reduced demand or capacity due to government restrictions.*

### **If your business is temporarily unable to trade**

You must keep evidence if your business has been unable to trade due to coronavirus, such as:

- *a record of dates where you had to close due to government restrictions;*
- *NHS Test and Trace communications - if you've been instructed to self-isolate in-line with NHS guidelines and are unable to work from home;*
- *a letter or email from the NHS asking you to shield;*
- *test results if you've been diagnosed with coronavirus; and*
- *letters or emails from your child's school with information on closures or reduced hours.*

To make a claim, applicants will need the following:

- **Self Assessment Unique Taxpayer Reference (UTR);**
- **National Insurance number;**
- **Government Gateway user ID and password; and**
- **UK bank details including account number, sort code, name on the account and address linked to the account.**

Only provide bank account details where a Bacs payment can be accepted.

HMRC will check claims and take appropriate action to withhold or recover payments found to be dishonest or inaccurate with a penalty system in place.

If an amendment to a tax return on or after the 3 March 2021 lowers the amount you are eligible for, HMRC must be informed within 90 days.

For self employed people currently trading but have reduced demand, keep any evidence that your business has had reduced activity, capacity or demand due to coronavirus at the time you made your claim, such as business accounts showing reduction in activity compared to previous years, records of reduced or cancelled contracts or appointments, and a record of dates where you had reduced demand or capacity due to government restrictions.

[HMRC guidance, SEISS claims](#), updated 21 April 2021

**Should you have any queries, please do not hesitate to contact us**

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