ATHOLL SCOTT ACCOUNTANTS & TAX ADVISERS

Can you claim for additional Self Employed Income Support?

The government recently announced an extension to the Self Employed Income Support Scheme (SEISS). The first grant covered a three month period to 13 July 2020. The second grant will cover the three months commencing 14 July 2020.

Those eligible for the first quarter must have claimed SEISS by 13 July 2020.

Can you claim for the second period commencing 14 July 2020?

If you received a grant for the first period this does not give you automatic rights to claim for the second period.

There are two things you will need to consider:

- Are you eligible, and
- Do you meet the qualifying condition?

If you qualified for the first grant, to 13 July 2020, you would likely qualify for the second grant. However, you will need to consider the qualifying conditions.

What are the qualifying conditions for the second grant under SEISS?

The qualifying conditions are the same as those for the first grant, but because time has moved on, you may have qualified for the first grant but not the second.

You will need to consider if your self-employment continues to be adversely affected by COVID disruption after 14 July 2020. The factors that you should examine are:

- Have government regulations had an adverse impact?
- Have regulations affected your staff or customers?
- Restrictions mean you cannot organise your work or workplace to allow staff to work safely.
- You cannot serve customers due to social distancing.
- Your supply chain is affected.
- You have lost contracts.
- You have fewer or no customers.

Additionally,

- You may be ill or obliged to socially distance.
- You may have had to care for others and unable to work.

If you do not fit any of the above criteria, for the three months beginning 14 July 2020, you may not be eligible to make a further claim under SEISS.

How do you make a claim?

At some point during August 2020, the government will open a portal on their website so you can repeat the process you had to undertake to claim for the first grant.

What if I could not claim for the first grant but circumstances have changed?

If you were not able to claim for the first SEISS grant to 13 July 2020, but you are now adversely affected - and you meet all other eligibility criteria - you should be able to claim the second grant.