



Annwyl [customer name],

Cynllun Cymhorthdal Incwm Hunangyflogaeth (SEISS) – angen cymryd camau

Yn ôl ein cofnodion, gwnaethoch hawlio grant drwy'r Cynllun Cymhorthdal Incwm Hunangyflogaeth (SEISS). Fel rhan o'r broses hawlio, gwnaethoch roi gwybod i ni eich bod yn masnachu fel person hunangyflogedig, neu fel rhan o bartneriaeth, wrth hawlio'r grant.

Mae'r llythyr hwn yn ymwneud â'r grant(iau) SEISS cyntaf, yr ail, a'r trydydd yn unig.

Mae cyflwyno Ffurflen Dreth yn ofynnol er mwyn bod yn gymwys ar gyfer SEISS.

Rydym yn ysgrifennu atoch, gan fod y naill neu'r llall o'r canlynol yn berthnasol:

- nid ydych wedi cyflwyno Ffurflen Dreth Hunanasesiad ar gyfer Treth Incwm ar gyfer **2019-2020**

neu

- rydych wedi cyflwyno Ffurflen Dreth, ond heb gwblhau'r dudalen/tudalennau ar gyfer hunangyflogaeth neu bartneriaeth.

Mae angen i chi gyflwyno'ch Ffurflen Dreth a/neu gwblhau'r tudalennau hynny er mwyn i ni allu gwirio eich bod yn gymwys ar gyfer y grant SEISS rydych wedi'i hawlio.

I'ch atgoffa, i fod yn gymwys ar gyfer SEISS, mae'n rhaid i'r canlynol fod yn wir:

- rydych wedi masnachu fel person hunangyflogedig neu fel rhan o bartneriaeth ym mlynnyddoedd treth:
 - 2018-2019, ac wedi cyflwyno'ch Ffurflen Dreth Hunanasesiad ar neu cyn 23 Ebrill 2020 ar gyfer y flwyddyn honno
 - 2019-2020
- roeddech yn bwriadu parhau i fasnachu yn 2020-2021

Os nad oeddech yn masnachu ym mlynnyddyn dreth **2019-2020**, bydd angen i chi ad-dalu'r grant SEISS a gawsoch.

Yr hyn y mae angen i chi ei wneud nawr

- Gwnewch yn siŵr eich bod wedi'ch cofrestru ar gyfer Hunanasesiad.
- Cyflwynwch eich Ffurflen Dreth Hunanasesiad ar gyfer Treth Incwm ar gyfer **2019-2020** a/neu cwblhewch y dudalen/tudalennau ar gyfer hunangyflogaeth neu bartneriaeth os oeddech yn masnachu.
- Talwch eich grant SEISS yn ôl os nad oeddech yn masnachu yn 2019-2020.

Os ydych wedi'ch cofrestru ar gyfer Hunanasesiad ond eich bod wedi rhoi'r gorau i fasnachu, mae angen i chi roi gwybod i ni. Ffoniwch Wasanaeth Cwsmeriaid Cymraeg CThEM ar 0300 200 1900 er mwyn i ni allu diweddarau ein cofnodion.

Dylech ddangos y llythyr hwn i'ch ymgynghorydd treth neu'ch cyfrifydd, os oes gennych un.

Cymerwch gamau cyn pen 30 diwrnod, neu bydd angen i chi ad-dalu'r grantiau a gawsoch.

Efallai y codir cosb am gyflwyno'n hwyr arnoch os ydych yn cyflwyno'ch Ffurflen Dreth yn hwyr (ni fydd cosb am gyflwyno'n hwyr yn berthnasol os ydych yn diwygio Ffurflen Dreth rydych eisoes wedi'i chyflwyno).

Sut i dalu'ch grant SEISS yn ôl

Os nad oeddech yn masnachu yn 2019-2020 a bod angen i chi ad-dalu'ch grant, dylech wneud y canlynol:

- mynd i **www.gov.uk** a chwilio am 'Pay back SEISS'.
- cwblhau'r ffurflen ar-lein.

Os oes mwy na 90 diwrnod wedi mynd heibio ers i chi gael eich grant ac os nad oeddech yn gymwys ar ei gyfer, efallai y codir cosb arnoch.

Cysylltu â ni a dod o hyd i ragor o wybodaeth

I ddod o hyd i help ynghylch cyflwyno, diwygio, neu gofrestru ar gyfer Hunanasesiad, ewch i www.gov.uk/ffurflenni-treth-hunanasesiad

Os na allwch ddod o hyd i'r cymorth sydd ei angen arnoch, ffoniwch Wasanaeth Cwsmeriaid Cymraeg CThEM ar 0300 200 1900.

I gael help a rhagor o wybodaeth am y Cynllun Cymhorthdal Incwm Hunangyflogaeth, ewch i www.gov.uk a chwilio am 'check SEISS'.

Rhowch wybod i ni os yw'n bosibl y gall eich amgylchiadau personol neu'ch iechyd ei gwneud yn anodd i chi ymateb. Byddwn yn eich helpu ym mha ffordd bynnag y gallwn. I gael rhagor o wybodaeth am hyn, ewch i www.gov.uk/cael-help-cthem-cymorth-ychwanegol

Yn gywir

Tîm SEISS



Cwestiynau Cyffredin Beth os ydw i wedi trosglwyddo fy masnach i gwmni cyfyngedig?

Dim ond unigolion ac aelodau o bartneriaeth sy'n gymwys i gael grant SEISS. Os ydych wedi trosglwyddo'ch masnach i gwmni cyfyngedig a hynny cyn i chi gael eich grant, nid ydych yn gymwys ac ni ddylech fod wedi hawlio grant SEISS.

Beth rydym yn ei olygu wrth ddweud 'masnachu yn ystod y flwyddyn dreth'?

Mae'n rhaid i chi fod wedi cynnal masnach yn ystod y ddwy flynedd dreth 2018-2019 a 2019-2020 er mwyn bod yn gymwys ar gyfer y grant(iau) SEISS cyntaf, yr ail, a'r trydydd. Nid yw'n ddigon i fasnachu yn ystod un flwyddyn ac nid y llall.

Does dim rhaid i hyn fod yr un fasnach. Er enghraifft, gallech fod yn driniwr gwallt yn ystod blwyddyn dreth 2018-2019, ac yn fecanydd ceir yn ystod blwyddyn dreth 2019-2020. Ond rhaid i chi fod wedi masnachu yn ystod y ddwy flynedd.

Does dim rhaid i chi fod wedi masnachu yn ystod y flwyddyn dreth lawn, cyhyd â'ch bod yn dal i fasnachu ar adeg hawlio'ch grant. Gallech fod wedi rhoi'r gorau i fasnachu ar 5 Chwefror 2019 ac yna ailddechrau masnachu ar 28 Mawrth 2020 (er enghraifft cau un busnes a dechrau un arall).

Does dim rhaid i ddwy fasnach wahanol ddilyn ei gilydd yn uniongyrchol. Byddai hyn yn bodloni'r meini prawf o gynnal masnach ym mhob blwyddyn dreth.

Pryd mae masnach yn dod i ben?

Mae masnach yn dod i ben pan nad ydych yn bwriadu ailagor nac ailddechrau masnachu. Nid yw'n dod i ben os ydych dim ond yn cau dros dro neu os ydych yn dal i fwriadu parhau â'ch masnach.

Er enghraifft, os gwnaethoch gau'ch siop yn ystod y cyfnod clo cyntaf, ni fyddai hyn o reidrwydd yn golygu eich bod wedi rhoi'r gorau i fasnachu. Gallai hyn fod dros dro a golygu bod y siop ar gau yn unig. Pe baech wedi cau'n barhaol ac nad oedd gennych unrhyw fwriad o ailagor, byddai hyn yn enghraifft o roi'r gorau i'ch masnach.

Beth os oedd fy nhrosiant yn llai na £1,000 yn 2019-2020?

Os oedd eich trosiant o dan £1,000 ar gyfer blwyddyn dreth 2019-2020, does dim rhaid i chi gyflwyno Ffurflen Dreth. Ffoniwch ni ar 0300 200 1900 er mwyn i ni allu diweddarau ein cofnodion.



CEPET
HM Revenue and Customs
BX9 1LE

Customer name from data file
Customer address from data file

Date Date of Issue
Your Ref [UTR from data file]
Our ref [Caseflow ref]

Dear [customer name]

Self-Employment Income Support Scheme (SEISS) – action needed

Our records show that you claimed a Self-Employment Income Support Scheme (SEISS) grant. As part of the claim process, you told us you were trading as Self-Employed or in a partnership when you claimed the grant.

This letter relates to the first, second and third SEISS grant(s) only.

Filing a tax return is a requirement to be eligible for SEISS.

We are writing to you as you have either:

- not submitted an Income Tax Self-Assessment return for **2019-2020**

or

- have submitted a return but have not completed the self-employment or partnership page(s)

You need to file your return and/or complete those pages so we can check you are eligible for the SEISS grant you claimed.

As a reminder, to be eligible for SEISS, you must have:

- traded as Self-Employed or in a Partnership in the tax years:
 - 2018-2019 and submitted your Self-Assessment tax return on or before 23 April 2020 for that year
 - 2019-2020
- intended to continue trading in 2020-2021

If you were not trading in the **2019-2020** tax year, you will need to repay the SEISS grant you received.

What you need to do now

- Make sure you are registered for Self-Assessment
- Submit your Income Tax Self-Assessment return for **2019-2020** and/or complete the self-employment or partnership page(s) if you were trading
- Pay back your SEISS grant if you weren't trading in 2019-2020

If you are registered for Self-Assessment but have ceased trading, you need to tell us. Call the Self-Assessment helpline on 0300 200 3310 so we can update our records.

You should show this letter to your Tax Adviser or Accountant if you have one.

Please take action within 30 days, or we will need you to repay the grants you received.

You may be charged a late filing penalty if you are submitting your tax return late (a late filing penalty won't apply if you're amending a return you have already submitted).

How to pay back your SEISS grant

If you didn't trade in 2019-2020 and need to pay back your grant, you should:

- go to **www.gov.uk** and search 'pay back SEISS'
- complete the online form

If it has been over 90 days since you received your grant and you were not eligible, you may be charged a penalty.

Contacting us and finding more information

To find help on filing, amending, or registering for Self-Assessment, go to www.gov.uk and search for 'Self-Assessment'.

If you cannot find the support you need, then call the Self-Assessment helpline on 0300 200 3310.

To find help and further information about SEISS go to www.gov.uk and search 'check SEISS'.

Please tell us if you have any health or personal circumstances that may make it difficult for you to respond. We'll help you in whatever way we can. For more information about this, go to www.gov.uk and search for 'get help from HMRC if you need extra support'.

Yours Sincerely

SEISS team



What if I transferred my trade to a limited company?

Only individuals and members of a partnership are eligible for the SEISS grant. If you have transferred your trade to a limited company before you received your grant, you are not eligible and should not have claimed SEISS.

What do we mean by trading in the tax year?

You must have carried on a trade in both tax years 2018-2019 and 2019-2020 to have been eligible for the first, second and third SEISS grant(s). It is not enough to trade in one year and not the other.

This doesn't have to be the same trade. For example, you could be a hairdresser in tax year 2018-2019, and a car mechanic in tax year 2019-2020. But you need to have traded in both years.

There is no need for you to have traded for the full tax year provided you were still trading at the time you claimed your grant. You could have stopped a trade on 5 February 2019 and then restarted the trade on 28 March 2020 (for example closing one business and starting another).

There is no need for two different trades to immediately follow each other. This would meet the criteria of carrying on a trade in each tax year.

When does a trade stop?

A trade stops when you do not intend to reopen or restart trading again. It does not stop if you only close temporarily or still intend to continue.

For example, if you shut your shop during the first lockdown this would not necessarily mean you stopped trading. It could be temporary and just means the shop was closed. If you closed permanently and had no intention to re-open, this would be an example of stopping your trade.

What if my turnover was less than £1000 in 2019-2020?

If your turnover was below £1000 for the tax year 2019-2020 there is no obligation to file a return. Please call us on 0300 200 3310 so we can update our records.