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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.