

Our records show that you have claimed a grant under the Self Employment Income Support Scheme (SEISS), but on your tax return for either 2018-2019 or 2019-2020 you indicated that you had stopped trading. This means you may not have been eligible to receive a grant and may need to repay the money you received.

To be eligible for SEISS, you must have:

- carried on a trade in all tax years 2018-2019, 2019-2020 and 2020-21
- intended to continue your trade in 2020-21 at the time you made your SEISS claim.

What you need to do now

Please review your SEISS grant application and complete either Action 1 or 2 below by 22nd March 2021.

If you do not act now, you will not be able to make further SEISS claims. We may also start a formal compliance check.

Action 1

If you meet the eligibility criteria above and believe your claim for the SEISS grant was correct, you must now:

- Contact us to provide evidence of your trade. Please include details of your Self Assessment Unique Taxpayer Reference which you used to make the claim or your SEISS claim reference number. For more information on the types of evidence you could provide go to the FAQs below.
- Make sure you are registered for Self Assessment.

Please be aware that any future SEISS claims may still be delayed while we check the information you provide.

To provide evidence of trading please email us at seisscompliance@hmrc.gov.uk and protect your information by following the guidance below.

Action 2

If you do not meet the eligibility criteria above, you do not meet the requirements to claim a SEISS grant. You must now:

- Go to gov.uk and search 'Pay back SEISS'.
- Complete the online form.
- Follow the instructions to make the repayment. More information can be found on the gov.uk page.

If it has been over 90 days since you received your grant you may also be subject to a penalty.

Contacting us and finding more information

To provide evidence of trading please:

Email us at seisscompliance@hmrc.gov.uk and protect your information by following the guidance below.

Our phone lines are very busy. To find help and further information:

1. Go to gov.uk and search 'check SEISS'
2. Email us at seisscompliance@hmrc.gov.uk and protect your information by following the guidance below.

If you cannot find the support you need by these two routes, then call the COVID helpline on 0800 024 1222.

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 gov.uk and search for 'get help from HMRC if you need extra support'.

Protect your information when using email

We take the security of personal information very seriously. Email is not secure, so it's very important that you follow our advice on staying secure when emailing us.

The main risks associated with using email that we need you to consider are:

- Confidentiality and privacy – there's a risk that emails may be intercepted and read by someone else
- Confirming your identity – it's very important that we only communicate with the right people using their correct email addresses
- Security – there's no guarantee that emails have not been intercepted and changed before being delivered
- Attachments – these could contain a virus or malicious code

Using email to respond to this email means that you understand and accept these risks. If you do not accept these risks, please contact us on 03000 322 9430 and we will provide a reference and postal address to use instead.

If you email us at seisscompliance@hmrc.gov.uk, please:

- Send the email from your business email address, if you have one
- Include
 - the SEISS grant claim periods that you intend to cover

- the SEISS claim reference number(s)

FAQs

What is a trade?

If you are trading, you would have filled in the self-employment pages on your Self Assessment tax return, or the trading section of the partnership return, if you are a member of a partnership.

What if I transferred my trade to a limited company?

Only individuals and members of a partnership are eligible for the SEISS grant. Therefore, if you have transferred your trade to a limited company, you cannot claim 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. 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. You could have stopped one trade on 5 February 2019 and then started another trade on 28 March 2020 (for example closing one business and starting another).

This would meet the criteria of carrying on a trade in both tax years.

There is no need for two different trades to immediately follow each other if a trade is carried on 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 do we mean by intend to continue a trade?

If at the time you made the claim for the SEISS grant you were intending to continue a trade in tax year 2020-2021 then you meet this requirement. This applies even if you still have not recommenced your trade or now no longer intend to continue, for example due to a change in circumstances since you claimed.

What can I provide as evidence of trade?

Some examples of the evidence you could provide to cover your claim period are below:

- evidence of business transactions
- contractual agreements to provide goods or services
- evidence of payments through a business bank account
- advertising

We understand your circumstances may mean you have other items which supports your trading activity. We will be happy to review them in addition or instead of the items above.

A word about scams

We are aware of an increase in scam emails, calls and texts. If someone gets in touch claiming to be from HMRC, saying that financial help can be claimed or that a tax refund is owed, and asks you to click on a link or to give information such as your name, credit card or bank details, please do not respond.

You can forward suspicious emails claiming to be from HMRC to phishing@hmrc.gov.uk and texts to 60599.

Yours Sincerely

SEISS Compliance team