

Fourth SEISS Grant

HMRC will be carrying out pre-verification checks on individuals who started self-employment in 2019/20 and may be eligible to claim the 4th grant under the Self Employed Income Support Scheme (SEISS). These checks will take place between **8th March and mid April**.

Who this will effect?

Individuals who started their self-employment **on/after 6 April 2019** and were previously unable to make a claim for the 3 prior SEISS grants.

You must have also:

- Submitted your 2019/20 tax return by 2 March 2021, and
- Continued to trade in 2020/21

You must either:

- be currently trading but are impacted by reduced demand due to coronavirus, or
- have been trading but are temporarily unable to do so due to coronavirus

You must also declare that:

- you intend to continue to trade, and
- you reasonably believe there will be a significant reduction in your trading profits due to reduced business activity, capacity, demand or inability to trade due to coronavirus

The check

The relevant taxpayers will initially receive a letter, stating that HMRC will call them within the next 10 working days.

The call will be from a withheld number and will ask you to confirm your email address, so that they can forward a dropbox link to you.

HMRC will try a maximum of 3 times to reach the taxpayer by phone, therefore it is important that your number is up to date with HMRC. This can be updated using 0800 024 1222, or alternatively we can correspond with HMRC to do this on your behalf.

Once the link has been received the taxpayer will have two days to upload a proof of their identity and 3 months of bank statements that demonstrate their trading activity.

The letter contains a comprehensive list of the forms of acceptable identification. [\[Click to view\]](#)

Cont.

Taxpayers who receive the letters but do not comply with the checks will not be able to make a claim for the grant.

Any taxpayers who do not wish to claim the grant may ignore the letter/call.

It may be possible to provide the relevant details outside of the timelines HMRC have given but, where possible, we would recommend meeting the deadlines to avoid any delays in receiving the grant.

We would be happy to assist in collecting the information necessary for the check.

Contact us

If you have any questions, please contact your personal tax advisor within Burgess Hodgson or email:

tax@burgesshodgson.co.uk

**27 New Dover Road,
Canterbury,
CT1 3DN**

01227 454627

www.burgesshodgson.co.uk

For the latest business updates please visit:

www.burgesshodgson.co.uk/bh-news/