

## **GOVERNMENT HELP FOR THE SELF-EMPLOYED DURING THE CORONAVIRUS PANDEMIC**

Due to the second lockdown in England being announced at the end of October, the Self-Employed Income Support Scheme (SEISS) has been updated and the amount of the first part of the grant (covering 1 November 2020 to 31 January 2021) has been increased to 40% of average monthly trading profits (this was originally 20%), to be paid in a single instalment covering these three months and capped at £3,750 in total.

The second part of the grant will cover 1 February to 30 April 2021, and the Government will review the level of this second grant and set the details in due course.

These additional grants will be available to self-employed individuals who have previously been eligible to claim under the scheme (even if they haven't claimed the previous grants). Claimants will need to declare that they intend to continue to trade and either:

1. they are currently actively trading but are impacted by reduced demand due to coronavirus, or
2. they were previously trading but are temporarily unable to do so due to coronavirus.

Applications for the first part of the extended SEISS grant will open on 14 December 2020 and HMRC will provide full details about claiming in due course.

Further information can be found here:

<https://www.gov.uk/government/publications/self-employment-income-support-scheme-grant-extension/self-employment-income-support-scheme-grant-extension>