

## Self-Employment Income Support

The grant extension is for self-employed individuals who are currently eligible for the Self-Employment Income Support Scheme and are actively continuing to trade, but are facing reduced demand due to coronavirus (COVID-19).

- **Who can claim**

- To be eligible for the grant extension self-employed individuals, including members of partnerships, must:
- currently be eligible for the Self-Employment Income Support Scheme (although they do not have to have claimed the previous grants)
- declare that they are currently actively trading and intend to continue to trade
- declare that they are impacted by reduced demand due to coronavirus in the qualifying period (the qualifying period for the grant extension is between 1 November and the date of claim)

- **What the grant extension covers**

- The extension will provide two grants and will last for six months, from November 2020 to April 2021. Grants will be paid in two lump sum instalments each covering a three-month period.
- The first grant will cover a three-month period from the start of November until the end of January. HMRC will provide a taxable grant covering 20 per cent of average monthly trading profits, paid out in a single instalment covering 3 months' worth of profits, and capped at £1,875 in total.
- HMRC are providing broadly the same level of support for the self-employed as is being provided for employees through the Job Support scheme.
- The second grant will cover a three-month period from the start of February until the end of April. HMRC will review the level of the second grant and set this in due course.
- The grants are subject to Income Tax and National Insurance Contributions.

- **How to claim**

HMRC will provide full details about claiming and applications in guidance on GOV.UK in due course.

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