



Tax year SEISS grants are to be reported	2020/2021			2021/2022	
	SEISS 1	SEISS 2	SEISS 3	SEISS 4	SEISS 5
The qualifying period	Up to 13 July 2020	From 14 July to 19 Oct 2020	1 Nov 2020 to 29 Jan 2021	1 Feb to 30 April 2021	1 May to 30 Sept 2021
Still trading as a sole trader at date of claim and intention to continue to trade in	in the tax year 2020/2021			in the tax year 2021/2022	
Business has been adversely affected by coronavirus.	This includes being unable to work because shielding, self-isolating, on sick leave or having care responsibilities because of coronavirus. It also includes scaling down or temporarily stopping trading due to interrupted supply chains, fewer or no customers, staff unable to work or one or more contracts have been cancelled and the business tried to replace the lost work. Excludes isolation or caring responsibilities due to arrival in the UK.				
Reduced activity, capacity or demand or temporarily unable to trade in qualifying period, compared with what could reasonably have been expected but for the adverse effect of coronavirus	No link between the amount of the grant and the financial loss		Reduction in sales compared to forecast. HMRC examples: <ul style="list-style-type: none"> • Accounts show reduction in activity compared to previous years. Fewer invoices. • Fewer customers or clients than normally expect resulting in reduced activity due to social distancing or government restrictions. • Contracts that have been cancelled and not replaced. • Carried out less work due to supply chain disruptions 		
Reasonable belief that the business will suffer a significant reduction in trading profits over at least one whole basis period in which the qualifying period falls because of reduced activity, capacity or demand due to coronavirus .	N/A		Not eligible to claim if: <ul style="list-style-type: none"> • <i>the only impact is increased costs;</i> • <i>profit maintained by charging fewer customers more (working smarter not harder);</i> • <i>chose not to replace lost contracts.</i> 		
Deadline for notification of non-entitlement (or reduced entitlement for SEISS 5)	20/10/2020	90 days from grant payment		90 days from grant payment (or tax return amendment if later and the amendment lowers the grant amount by over £100)	
Deadline for repayment if not entitled	31 st January 2022			31 st January 2023	