

Self-Employment Income Support Scheme (SEISS) update

HMRC has released guidance entitled “Check if you need to change your Self-Assessment return for SEISS”:

You need to check your Self-Assessment return if you have:

- already submitted your 2020 to 2021 Self-Assessment tax return online
- claimed a SEISS grant before 6 April 2021

HMRC may have made an adjustment to your return if:

- the amount of the SEISS payments put in the SEISS box does not match HMRC records
- there was no SEISS amount entered
- you did not submit a Self-Employment or partnership page (SA103 or SA104) and received SEISS payments

Payments from the first, second and third SEISS grants (received on or before 5 April 2021) should have been included on your 2020 to 2021 return in the box for Self-Employment Income Support Scheme grants. These can be found:

- on page 2 of the ‘other tax adjustments’ section, within the Self Employment (full) page (SA103F) – this is Box 70.1 on the paper return
- in the ‘other tax adjustments’ section of the Self Employment (short) page (SA103S) – this is Box 27.1 on the paper return
- on page 2 of the ‘trading or professional profits’ section of the partnership page (SA104) – this is Box 9.1 on the paper return
- at section 3.10A of the SA200 tax return

HMRC are correcting returns where SEISS grants have been reported incorrectly.

If HMRC have corrected your return, you must check whether you used the correct boxes or not.

See: [Check if you need to change your Self Assessment return for SEISS - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/check-if-you-need-to-change-your-self-assessment-return-for-seiss)

Please contact us if you need help in completing your Self-assessment return.