

**The Professional Golfers' Association
Self Employed Income Support Scheme Extension 4 ("SEISS 4") – 22 April 2021**

The UK Government has issued further guidance on the **SEISS 4th Grant**.

SEISS 4 provides for grant payments to be made to eligible self-employed individuals whose business activity or capacity was reduced, or could not be carried on, due to the COVID-19 pandemic in the period from 1 February to 30 April 2021.

You do not need to have applied for an earlier grant to be able to apply for the 4th Grant.

Once you apply, the payment should be within your bank account within 6 working days.

A 5th and final SEISS Grant will be available from late July, with full details yet to be published.

This information is for briefing only. It is not intended to be prescriptive and necessary professional and local advice should be sought where appropriate.

<p>How to claim the SEISS 4 grant</p>	<ul style="list-style-type: none">• The online service to claim the fourth grant can be accessed here:- https://www.gov.uk/guidance/claim-a-grant-through-the-self-employment-income-support-scheme?utm_medium=email&utm_campaign=govuk-notifications&utm_source=edb4ab4d-88b4-4bd5-88a7-0863e3fb3148&utm_content=immediately• If you are eligible based on your tax returns, HMRC will contact you from mid-April to give you a "personal claim date" that you can make your claim from. It will be given to you either by email, letter or within the online service, and applications will open from 22 April• You must make your claim on or before 1 June 2021
---------------------------------------	--

**The Professional Golfers' Association
Self Employed Income Support Scheme Extension 4 ("SEISS 4") – 22 April 2021**

<p>How to check whether you are eligible to make a claim</p>	<ul style="list-style-type: none"> • You must be self-employed and cannot claim the grant if you trade through a limited company. • In a change in definitions from earlier grants, you should be able to demonstrate that you have suffered "a significant financial impact due to coronavirus" and you must make "an honest assessment that there has been a significant reduction in trading profits due to reduced demand or inability to trade" • You must have traded in both tax years: <ul style="list-style-type: none"> ○ 2019/20 and submitted your tax return on or before 2 March 2021 ○ 2020/21 • You must either: <ul style="list-style-type: none"> ○ be currently trading but impacted by reduced activity, capacity and demand due to coronavirus ○ have been trading but are temporarily unable to do so due to coronavirus • If you are a first time claimant, you may need to provide additional identification <p>https://www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme?utm_medium=email&utm_campaign=govuk-notifications&utm_source=3c49b85e-b98a-45a3-ac44-dc09bb8f3b8c&utm_content=immediately</p>
<p>How to assess reduced activity, capacity and demand</p>	<ul style="list-style-type: none"> • You should be able to demonstrate that you have had fewer clients or customers, and consequently reduced activity, due to government restrictions; have had contracts cancelled and not replaced; or have been able to undertake less work due to supply chain disruption • You cannot claim if the only impact on your business is increased costs <p>https://www.gov.uk/guidance/how-your-trading-conditions-affect-your-eligibility-for-the-self-employment-income-support-scheme?utm_medium=email&utm_campaign=govuk-notifications&utm_source=a00a27c1-3416-4e7f-b9da-244949697699&utm_content=immediately</p>
<p>The circumstances that apply to being temporarily unable to trade due to coronavirus</p>	<ul style="list-style-type: none"> • If you are temporarily unable to carry out your business activities because of:- <ul style="list-style-type: none"> ○ Closure due to government restrictions ○ Shielding or self-isolating and being unable to work from home ○ Testing positive for coronavirus and being unable to work ○ Inability to work due to caring responsibilities such as school or childcare facility closures

**The Professional Golfers' Association
Self Employed Income Support Scheme Extension 4 ("SEISS 4") – 22 April 2021**

<p>The circumstances that apply in the event needing to pay back SEISS grant funding to HMRC</p>	<ul style="list-style-type: none">• In some defined circumstances (such as not meeting in the criteria of your business having been affected or impacted by coronavirus; not intending to continue to trade; or having incorporated your business since April 2018) you may need to repay some or all of your grant funding to HMRC• The following guidance will be helpful if you find yourself in that situation <p>https://www.gov.uk/guidance/tell-hmrc-and-pay-the-self-employment-income-support-scheme-grant-back?utm_medium=email&utm_campaign=govuk-notifications&utm_source=c8ff45b3-3b0f-4cbf-9088-edb9f42299a1&utm_content=immediately</p>
--	--

Shona Malcolm
Head of Tournament Strategy

22 April 2021