**ACTIONS THAT IMPACT SELF EMPLOYED INDIVIDUALS**

1. **VAT**

This applies as per businesses.

**ACTION REQUIRED – NONE, AUTOMATICALLY APPLIED**

1. **HMRC ‘Time to Pay’**

This applies to income tax, as per businesses.

**ACTION REQUIRED – CONTACT HMRC**

1. **Self Assessment Income Tax Payments**

This applies as per directors/individuals.

**ACTION REQUIRED – NONE, AUTOMATICALLY AVAILABLE**

1. **Business Rates Holiday 2020/21**

This applies as per businesses.

**ACTION REQUIRED – NONE, AUTOMATICALLY APPLIED**

1. **Protection from Eviction (for Commercial Tenants)**

This applies as per businesses.

**ACTION REQUIRED – COMMUNICATE WITH YOUR LANDLORD**

1. **Business Grants (Retail and Hospitality Grant Scheme)**

This applies as per businesses.

**ACTION REQUIRED – NONE, YOUR LOCAL AUTHORITY WILL CONTACT YOU**

1. **Business Grants (Small Business Grant Scheme)**

This applies as above.

**ACTION REQUIRED – NONE, YOUR LOCAL AUTHORITY WILL CONTACT YOU**

1. **CORONAVIRUS SELF EMPLOYMENT INCOME SUPPORT SCHEME (SEISS)**

**The Government has announced this scheme as a financial support for** self-employed individuals, as well as members of partnerships, who will have lost income due to the coronavirus (COVID-19) situation.

What this means, is that **self employed business owners** including cleaners, plumbers, electricians, musicians, hairdressers and many others will now be eligible for the new scheme.

In summary, the scheme allows for a claim directly to HMRC of a **taxable grant** worth 80% of trading profits up to a maximum of £2,500 **per month** for the next 3 months (which may be extended where necessary)

The additional condition to apply for the scheme is that:

* **self-employed trading profits MUST** be less than £50,000, **AND**
* more than half of the income must come from self-employment

Grants will be paid to the eligible claimants from the beginning of June 2020 in a single lump sum instalment, covering all 3 months - into the individual’s bank account.

**ACTION REQUIRED – NONE, HMRC WILL CONTACT YOU DIRECTLY**

1. **Coronavirus Business Interruption Loan Scheme (CBILS)**

This applies as per businesses.

**ACTION REQUIRED – CONTACT YOUR BANK AND/OR APPLY ONLINE (IF URGENT)**

1. **COVID-19 Statutory Sick Pay**

This applies as per businesses.

**ACTION REQUIRED – UNCLEAR,  BUT NOTIFY US WITH ANY COVID-19 ABSENCES**

1. **Coronavirus (COVID-19) Job Retention Scheme (CJRS)**

This applies as per businesses.

**ACTION REQUIRED – CONTACT SAKURA WITH ‘FURLOUGH’ EMPLOYEES, DATES ETC.**