

Newly Self-Employed Support Scheme FAQs

These FAQs should be read in conjunction with the [Guidance Notes](#).

The information and evidence required, as outlined in the Guidance Notes, is necessary to demonstrate the business meets the eligibility criteria, and ensure public funds are managed properly. Please take time to read the Guidance Notes and FAQs carefully before applying.

ELIGIBILITY CRITERIA

Who is eligible to apply for the Newly Self-Employed Support Scheme?

The Newly Self-Employed Support Scheme is designed to provide support to newly self-employed individuals (sole traders and those in partnership) who have been adversely impacted by COVID-19.

Does my business have to be named in the Health Protection Regulations as required to close in order that I am eligible to apply?

No. Your business does not have to be named in the [Health Protection \(Coronavirus, Restrictions\) \(No.2\) Regulations \(Northern Ireland\) 2020](#) as required to close or cease trading. However, as a newly self-employed sole trader or individual in a partnership business, you must be able to demonstrate that you are either temporarily unable to trade, or are currently trading but impacted by reduced demand due to the COVID-19 pandemic.

Please review the full eligibility criteria in the [Guidance Notes](#) and complete the [Eligibility Checker](#) to ensure you are eligible to apply.

What do you mean by 'newly' self-employed?

For the purposes of eligibility to NSESS, 'newly' is defined as a self-employed person (sole trader or individual in a partnership business) that commenced trading between 6 April 2019 and 5 April 2020.

If you commenced trading outside this window, i.e. before 6 April 2019, or after 5 April 2020 you are not eligible for support through NSESS. You may be eligible for other forms of support, nibusinessinfo.co.uk has a full list of all COVID-19 support available.

What do you mean by partnership business?

A partnership is a form of business where two or more persons (known as partners) share ownership, responsibility for managing the business, and the income or losses it generates. Each partner will submit a self-assessment tax return, pay National Insurance and income tax, but a nominated partner will also submit a tax return for the partnership as a whole.

Are Limited Companies or Trusts eligible to apply for NSESS?

No, limited companies and trusts are not eligible for NSESS. Limited companies and Trusts may be eligible for other forms of support, nibusinessinfo.co.uk has a full list of all COVID-19 support available.

I am eligible for the Self-Employment Income Support Scheme (SEISS), can I also apply to NSESS?

No, if you are eligible for SEISS you will not be eligible to apply for NSESS, even if you have not received a grant from SEISS.

What is the Self-Employment Income Support Scheme (SEISS)?

The Self-Employment Income Support Scheme is operated by the UK Government. You can find details on the scheme on nibusinessinfo.co.uk or on uk.gov

I am self-employed with two businesses. Am I able to apply twice?

No, eligible applicants can only receive one grant from NSESS.

Can I apply for NSESS even if I have received support from other NI Executive COVID support schemes?

Yes, as long as you are able to demonstrate that you meet all the criteria as outlined in the [Guidance Notes](#), and [Eligibility Checker](#), then you can still apply for NSESS even if you have received support through other local support schemes.

Can I apply for NSESS if I am currently self-employed and claiming Maternity Allowance?

Yes, as long as you meet the eligibility criteria for NSESS, and can demonstrate your trading is impacted as a result of COVID-19, you can still apply for support.

I am self-employed but have taken on other work while I am unable to trade, am I still able to apply?

Yes, as long as you meet the eligibility criteria for NSESS you are still able to apply. You can continue to work or take on other employment including voluntary work.

What evidence do I need to provide to prove that I am a legitimate business?

You will be asked to provide a clear and legible scanned, photograph or screenshot copy of your SA250. This should show your [Unique Taxpayer Reference \(UTR\)](#), as well as your name and address.

If you have submitted your 2019/20 self-assessment return, you should also provide a clear and legible scanned, photograph or screenshot copy of your 2019/2020 HMRC tax calculation document (SA302) – linked to Schedule D earnings,

What evidence do I need to provide to prove that I commenced trading between 6 April 2019 and 5 April 2020?

This will depend on whether you have submitted a 2019/20 tax return or not.

If yes, you will need to provide evidence of the either of following:

- A clear and legible scanned, photograph, or screenshot copy of your SA250 (dated after 5 October 2019), together with a copy of your SA302 for 2019/20.

If you no longer have a copy of the SA250 letter sent to you by HMRC when you registered for self-employment you should contact HMRC requesting a letter to confirm the date you started self-employment

While not mandatory, you may also wish to provide independent confirmation from a registered accountant using the [template provided](#) on their official letterhead. This could speed up the processing of your application.

or

- A clear and legible scanned, photograph, or screenshot copy of your SA250 (dated before 5 October 2019), together with a copy of your SA302 for 2019/20.

You must also provide independent confirmation from a registered accountant that you commenced trading between 6 April 2019 and 5 April 2020 if you do not have a letter from HMRC which confirms the date you started self-employment. You will need to submit this using the [template provided](#) on their official letterhead.

If not, you will need to provide evidence of the following:

- A clear and legible scanned, photograph, or screenshot copy of your SA250 (dated after 5 October 2019) together with confirmation that you will submit a Self-Assessment Tax Return for 2019/20 by 31 January 2021.

If you no longer have a copy of the SA250 letter sent to you by HMRC when you registered for self-employment you should contact HMRC requesting a letter to confirm the date you started self-employment

- Independent confirmation from a registered accountant that you commenced trading between 6 April 2019 and 5 April 2020. You will need to submit this using the [template provided](#) on their official letterhead.

I have not submitted a tax return for 2019/20, can I still apply?

Yes, you can still apply. As evidence to support your application you will be required to provide:

- A clear and legible scanned, photograph, or screenshot copy of your SA250 (dated after 5 October 2019) together with confirmation that you will submit a Self-Assessment Tax Return for 2019/2020 by 31 January 2021.

If you no longer have a copy of the SA250 letter sent to you by HMRC when you registered for self-employment you should contact HMRC requesting a letter to confirm the date you started self-employment

- An independent confirmation from a registered accountant that you commenced trading between 6 April 2019 and 5 April 2020. You will need to submit this using the [template provided](#) on their official letterhead.

Please note: you will be asked to submit a copy of your SA302 for 2019/20 after 31 January 2021 to enable your application to be fully assessed.

What evidence do I need to provide to demonstrate that I was trading prior to COVID-19?

You will be required to submit evidence of trading at 1 March 2020. This can be clear and legible scanned, photograph, or screenshot copies of invoices or receipts for February- March 2020 for products or services provided, or any other evidence you feel clearly evidences this criteria.

What evidence do I need to provide to demonstrate that I am temporarily unable to trade?

You will be asked to self-certify this as part of your application.

What evidence do I need to provide to demonstrate that my trading has been impacted by reduced demand due, to the COVID-19 pandemic?

You will be asked to self-certify this as part of your application.

What evidence do I need to provide to demonstrate that my trading profits were less than £50,000 in 2019/20?

This can be evidenced by submitting a clear and legible scanned, photograph, or screenshot copy of your SA302 for 2019/20, and/or confirmed by independent confirmation from a registered accountant using the [template provided](#) on their official letterhead.

In the case of a partnership business, this refers to your share of the trading profits as outlined on your individual tax return.

If your business made a loss you are still eligible to apply.

What evidence do I need to provide to demonstrate I have experienced a 40% decline in trading profits?

You will be asked to self-certify that you have experienced a 40% decline in trading profits between 1 March and 30 November 2020 as part of your application.

Applicants should also take into consideration any COVID-19 grants they have received when calculating the decline in trading profits.

For example:

If your trading profit was £10,000 for the period above and you are now projected to be £3,000 but you have received £2,800 from a COVID-19 related grant, then your total trading profit for the period would be considered to be £5,800. As the % reduction is greater than 40%, you will meet the eligibility criteria.

If your trading profit was £10,000 for the period above and you are now projecting it to be £3,000 but you have received £4,800 from a COVID-19 related grant, then your total trading profit for the period would be considered to be £7,800. As the % reduction is less than 40%, you will not meet the eligibility criteria.

When applying for NSESS, is Maternity Allowance considered to be part of my 2019/2020 income?

No. As Maternity Allowance is not taxable income and it is not taken into account in determining eligibility for NSESS.

What evidence do I need to provide to demonstrate that over 50% of my 2019/2020 income was from self-employment?

You will be asked to self-certify this as part of your application. While not mandatory, you may also wish to provide independent confirmation from a registered accountant using the [template provided](#) on their official letterhead. This could speed up the processing of your application.

What do I need to include when calculating my 50% income?

In calculating this percentage you only need to take into account income from self-employment and paid employment.

However, if you moved from paid employment (PAYE) to self-employment during 2019/20, you do not need to take into account the income from the paid employment when calculating this percentage. You will need to submit your P45 from your previous employer as evidence to support this.

If you have another (second) paid employment in 2019/20 and earned less than £12,000, you do not need to take this into account when calculating this percentage.

Please see Annex A for worked examples.

I moved from PAYE to self-employment in 2019/20. Does my PAYE salary mean I can't apply?

You will need to submit your P45 from your previous employer as evidence to demonstrate that you moved from paid employment (PAYE) to self-employment during 2019/20. If this can be sufficiently demonstrated, then your income from the previous paid employment will not be taken into account. Please see Annex A for some examples.

Do I have to be a VAT registered business to apply?

No, the business does not have to be VAT registered.

How do I know if this grant will exceed the de minimis ceiling?

The NSESS grant constitutes de minimis aid. The maximum amount of de minimis aid a company can receive in a three year period as indicated is €200,000. Please review the [EC's de Minimis Regulation](#).

If receipt of this grant results in a breach of the €200,000 ceiling you will have exceeded the de minimis threshold.

Please review the **Your Responsibilities** section of the [Guidance Notes](#) for more detail.

MAKING AN APPLICATION

Do I need to register and create an account to complete an application?

Yes, if you do not have an account on the application portal you will need to register using an email address and a password. You will then be able to complete the online application.

If you already have an account you will be able to use the same login details.

How long will it take to complete the form?

The online application process takes approximately one hour to complete.

Can I save my application and return to it at a later stage?

Yes, you can save a draft of your application and complete later, but saved applications must still be submitted before the scheme closes.

How do I submit my application?

You need to click on the **'Submit'** button when you have completed your application.

I am unable to complete the online application form. Can I submit my application in a different format?

Unfortunately we are only able to accept online applications. However, if you have a specific issue that means you are unable to complete the application form please contact the Newly Self-Employed Support Scheme Helpline on **0800 952 4422**. Please be patient as we are currently experiencing a large number of calls.

What details will I need to upload to the online application form?

The details you need to submit an application are outlined in the **How to Apply** section of the [Guidance Notes](#).

How do I upload the required documents such as proof of ID and bank statement?

To attach documents to your application, please click the '**Attach Documents**' button at the relevant section. You will need to provide a description of the document to identify the document provided.

Please note the maximum size of each attachment is 3MB. If you are using a camera or mobile phone, you may need to change the camera setting to reduce it to a lower resolution in order to meet the file size requirements.

If I think I am eligible but I failed validation on the online eligibility checker, what should I do?

The eligibility checker is based on the criteria of the scheme. If you have failed validation on the eligibility checker then you are not eligible to apply but you may be eligible for other COVID-19 support. [View full list of support available.](#)

I don't have an accountant so cannot provide an accountant's letter, can I still apply?

You will be required to provide independent confirmation from a registered accountant if:

- You registered for self-assessment before 5 October 2019. This is necessary to provide independent confirmation that you commenced trading between 6 April 2019 and 5 April 2020.

or

- You have not submitted a 2019/2020 tax return. This is necessary to provide independent confirmation that you commenced trading between 6 April 2019 and 5 April 2020.

This must be submitted using the [template provided](#) on the accountant's official letterhead.

If you registered for self-assessment after 5 October 2019 and have submitted a tax return for 2019/2020 you are not required to provide independent confirmation from a registered accountant. However, doing so could speed up the processing of your application.

I am self-employed and work under my own name, I do not have a business name. What do I enter on the application form for 'Business Name'?

If your business name is your own name then please enter this as the business name on the application form.

I work from my home, and do not have a business address. What do I enter on the application form?

If you work from home, or provide a 'mobile service', then your business address should be the address used for your business correspondence – i.e. the address you use for your tax return, and on the bank account you use for trading purposes.

What is a Unique Taxpayer Reference number (UTR) and where do I find it?

This is the 10-digit Unique Taxpayer Reference number (UTR) issued by HMRC to individual taxpayers (self-employed) who need to complete a Self-Assessment tax return. It appears on your HMRC SA302 or tax calculation document, or your SA250 self-assessment registration document and other documents from HMRC, for example, notices to file a tax return or payment reminders. You can access help on how to find it [here](#).

What are Schedule D earnings?

Income tax is levied under 6 schedules. Schedule D is tax on trading income, income from professions and vocations, interest, overseas income and casual income.

If you only pay tax on interest, overseas income and casual income you will not be eligible for NSESS.

I no longer have a copy of my SA250 HMRC letter, what can I provide instead?

If you no longer have a copy of the SA250 letter sent to you by HMRC when you registered for Self-employment you should contact HMRC requesting a letter to confirm the date you started self-employment. The letter must be on HMRC headed paper, and should also clearly show your name, address and UTR. You should submit a clear and legible scanned, photograph or screenshot copy of this letter with your application.

This is essential to confirm the date you commenced self-employment.

I haven't submitted my tax return for 2019/20 yet so don't have my SA302, what do I do?

You can still apply but you will need to submit a clear and legible scanned, photograph, or screenshot copy of your 2019/20 SA302 before we can complete the assessment of your application.

What do you mean by trading profits?

Trading profits are profits derived by the business in its normal day to day activities in the supply of its goods and services.

Applicants will also need to take into consideration any COVID-19 grants they have received when calculating the decline in trading profits. Please see Page 5 of these FAQs for detail.

When applying for NSESS, is Maternity Allowance considered to be part of my 2019/2020 income?

No. As Maternity Allowance is not taxable income and it is not taken into account in determining eligibility for NSESS.

My business is a limited company and my Unique Taxpayer Reference number is more than 10 digits.

If you are a Limited Company you are not eligible for NSESS. You may be eligible for other forms of support, nibusinessinfo.co.uk has a full list of all COVID-19 support available.

Where do I find my VAT number?

Your VAT registration number is a unique code issued to businesses which are registered to pay VAT. You will find your business' VAT number on the VAT registration certificate issued by HMRC.

I am not VAT registered, can I still apply?

Yes. You do not have to be VAT registered to be eligible for a grant under NSESS. However, you will need to provide your HMRC Unique Taxpayer Reference when applying.

I don't have a Passport or a Driving Licence, can I submit another form of ID?

If you do not have a valid Passport or Driving Licence ID card you can submit a scanned, photograph, or screenshot copy of your EU photo ID card, Adoption card or HM Forces ID card.

My business trading account is a Euro account, can I still apply?

No, you must have a UK Sterling business account to apply for the NSESS scheme.

I made an error in entering my bank details when I submitted the online form. What should I do?

Contact the Newly Self-Employed Support Scheme Helpline on **0800 952 4422** and your application will be returned for you to update your bank details. Please be patient as we are currently experience a large number of calls.

You will need to click on the '**Submit**' button when you have completed the changes to your application.

I made an error on my application form. What should I do?

If your form is still saved as Draft, and has not been submitted, then you can go back to the relevant section and update with the correct information.

If you have submitted your application form please contact the Newly Self-Employed Support Scheme Helpline on **0800 952 4422** and your application will be returned for you to update your details. Please be patient as we are currently experience a large number of calls.

You will need to click on the '**Submit**' button when you have completed the changes to your application.

I don't have an email address, can I provide the email address of a family member, or my accountant?

Yes, as long as you have the account owner's permission to do so and the Contact Name entered on the application form is your own and matches the name on the proof of ID uploaded with your application.

I don't have all the evidence requested to demonstrate my business meets the criteria. Can I still apply?

You must be able to provide all the evidence requested in order to apply.

The onus is on the applicant to provide sufficient evidence to demonstrate that they meet all the criteria. Please refer to the [Guidance Notes](#) for full details of what information you will need to provide, and complete the online [Eligibility Checker](#) as part of the pre-application process.

My driving licence has expired. Is it still acceptable as a form of photographic ID?

All driving licences with an expiry date between 1 February and 31 December 2020 will be treated as valid for a further eleven months.

How do I check on my application progress?

Applicants will be able to check the status of their application online by logging into their portal account, going to 'Applications' and clicking on the 'Submitted' tab. This will show the progress of your application.

What if I need help with the application?

You can contact the Newly Self-Employed Support Scheme Helpline on **0800 952 4422**, open Monday to Friday, 9:00am to 4:30pm.

PAYMENT

How much can I expect to receive?

Eligible applicants will receive an initial one-off taxable grant of £3,500.

At scheme closure any underspend will be considered and a top-up grant may be paid to eligible applicants.

When can I expect to receive the grant payment?

A one-off payment will be made as soon as possible. The length of time it takes to process applications will depend on the number of applications received and the quality of the evidence provided by each applicant.

We ask for patience in processing applications. It is essential that we review each application and all the evidence provided to ensure public funds are managed properly.

If restrictions are extended further and I continue to be unable to trade, or to be impacted through reduced demand, will I continue to receive payments?

Eligible applicants will receive an initial one-off taxable grant of £3,500.

At scheme closure any underspend will be considered and a top-up grant may be paid to eligible applicants.

Is the grant awarded on a first come first served basis?

No, the Newly Self-Employed Support Scheme will be open for applications between 6pm on Thursday 3 December and 6pm on Friday 19 February 2021.

How will I know if my application is successful?

Invest NI will process applications as quickly as possible and once an application is approved, applicants will be informed via email that their application has been successful. Payments will be made as soon as possible.

Applicants who are unsuccessful will also be informed via email.

I made an error in entering my bank details when I submitted the online form. What should I do?

Contact the Newly Self-Employed Support Scheme Helpline on **0800 952 4422** and your application will be returned for you to update your bank details. Please be patient as we are currently experiencing a large number of calls.

You will need to click on the '**Submit**' button when you have completed the changes to your application.

Can I receive my payment by cheque?

Payment can only be made via bank account details where a BACS payment can be accepted.

I am unable to receive BACS payments to my bank account? Can I be paid another way?

Unfortunately payments can only be made via a UK Sterling bank account where a BACS payment can be accepted. Please contact your bank to see if this facility can be set up.

OTHER FAQs

Can a tax agent or advisor make an application on behalf of the business?

No, due to the number of self-certifications that are required as part of the application only the business owner can complete and submit the application.

What other support is available?

A range of business support measures have been made available to Northern Ireland businesses. You can find out how to access the support that has been made available, who is eligible and how to apply at: <https://www.nibusinessinfo.co.uk/business-support/coronavirus>

I am not an Invest NI customer, can I still apply?

Yes, NSESS is open to all businesses able to demonstrate they meet the eligibility criteria. Please review the [Guidance Notes](#) and complete the [Eligibility Checker](#) to ensure you are eligible to apply.

If I am successful, do I have to declare this grant to HMRC?

Yes. Any payment must be declared to HMRC as appropriate as part of the tax return for the business.

Can I appeal?

Yes, further details on how to appeal will be included shortly.

What do you mean by de minimis aid?

De minimis aid describes small amounts of public funding to business that has a negligible impact on trade and competition. A single company can receive up to €200,000 de minimis aid over three consecutive fiscal years. Further information on de minimis aid at can be found at: <https://www.economy-ni.gov.uk/articles/de-minimis-aid>

Annex A

Worked Examples

Case 1: Applicant moved from PAYE employment into full self-employment

SA302 shows:

Total income from PAYE Employment 2019/20: £15,000

Total income from Self-Employment 2019/20: £0 (due to losses)

P45 dated Sept 2019 shows income earned in that employment was £10,000

Income taken into account is £5,000 PAYE employment Income.

Applicant is **eligible** for NSESS Grant.

Case 2: Applicant leaves one PAYE employment to move into self-employment, but also has a second PAYE employment which they retain.

SA302 shows:

Total income from PAYE Employment 2019/20: £15,000

Total income from Self-Employment 2019/20: £3,000

P45 dated July 2019 shows income earned in first PAYE employment was £11,000

Assumed that income from second PAYE employment in 2019/20 is £4,000

Income taken into account is £3,000 self-employment income and £4,000 PAYE income.

Applicant is **eligible** for NSESS Grant as remaining assessed PAYE income is less than £12,000

Case 3: Applicant leaves one PAYE employment to move into self-employment, but also has a second PAYE employment which they retain.

SA302 shows:

Total income from PAYE Employment 2019/20: £20,000

Total income from Self-Employment 2019/20: £5,000

P45 dated July 2019 shows income earned in first PAYE employment was £5,000

Assumed that income from second PAYE employment in 2019/20 is £15,000

Income taken into account is £5,000 self-employment income and £15,000 PAYE income.

Applicant is **not eligible** for NSESS grant as self-employment income is less than 50% of the assessed total income (£20,000).