

Newly Self-Employed Support Scheme Guidance Notes

PURPOSE OF THIS GUIDANCE

This document provides guidance on the Newly Self-Employed Support Scheme (NSESS) including eligibility criteria, application process and evidence required to apply. It sets out the information and evidence required to demonstrate that the business meets the eligibility criteria. Please read this document carefully before submitting an application.

There are also detailed [FAQs](#) to help answer questions you might have regarding providing some of the information and evidence.

OVERVIEW

The Newly Self-Employed Support Scheme is a new scheme from the Department for the Economy. It is designed to provide support to newly self-employed individuals (sole traders and those in partnerships) who have been adversely impacted by COVID-19.

Eligible individuals will receive a one-off grant of £3,500.

The scheme opened for applications at 6pm Thursday 3 December 2020. It will close to applications at 6pm on Friday 19 February 2021.

The scheme is administered by Invest Northern Ireland (Invest NI) on behalf of the Department for the Economy (DfE).

ELIGIBILITY CRITERIA

The information and evidence requested as outlined in the following [Eligibility Criteria](#) and [How to Apply](#) sections is necessary to validate the applicant and business to ensure public funds are managed properly. Please take time to read this carefully before applying.

NSESS is open to sole traders or individual members of a partnership business operating in Northern Ireland.

You must be able to demonstrate that you (as the individual) meet the following criteria:

1. You must be a self-employed individual (sole trader or member of a partnership business) operating in Northern Ireland.

2. You must have commenced trading as self-employed (sole trader or member of a partnership business) between 6 April 2019 and 5 April 2020.
3. You must have been trading at 1 March 2020 (prior to the COVID-19 pandemic).
4. You must either be temporarily unable to trade (having previously traded in the period 6 April 2019-30 November 2020), or are currently trading but impacted by reduced demand due to the COVID-19 pandemic.
5. Over 50% of your income in 2019/20 was from self-employment.

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.

6. Your 2019/20 trading profits were less than £50,000. If you made a loss you are still eligible to apply. In the case of a partnership business, this refers to your share of the trading profits as outlined on your individual tax return.
7. You have experienced at least a 40% decline in trading profits between 1 March and 30 November 2020, i.e. your trading profits over this period are at least 40% lower than they would have been in the absence of the COVID-19 pandemic.
8. You intend to continue to trade as a sole trader or individual member of the partnership.
9. You must be able to provide the following:
 - The 10 digit HMRC Unique Taxpayer Reference (UTR) Number (for the sole trader or individual in a partnership business), linked to Schedule D earnings from any trade or profession
 - VAT Registration Number (if applicable)
10. You must confirm that you have not been able to access support from the [Self-Employment Income Support Scheme \(SEISS\)](#).

Restrictions

A business will not be eligible for the Newly Self-Employed Support Scheme if:

1. You commenced trading outside the timeframe 6 April 2019 and 5 April 2020.
2. You submitted a tax return which included income from self-employment for 2018/19.

3. You have received support from the [Self-Employment Income Support Scheme \(SEISS\)](#).
4. The grant to be paid to the business will mean it will exceed the maximum levels of State Aid permitted under the [EC's de Minimis Regulation](#).
5. Your business has failed to comply with a COVID-19 prohibition notice, served by the Police Service of Northern Ireland (PSNI), under regulation 7 of [The Health Protection \(Coronavirus, Restrictions\) Regulations \(Northern Ireland\) 2020\(b\)](#).

See **Information Required** under **How to Apply** for more details on what is required to demonstrate eligibility for the grant.

HOW TO APPLY

If you have reviewed the criteria and believe you may be eligible for the Newly Self-Employed Support Scheme you should use the online [Eligibility Checker](#) to complete the pre-application process. This checker will ask key questions in relation to the scheme's criteria.

If it appears you may be eligible then you will be directed to an application form to apply for support. You will need to submit evidence to demonstrate that you meet the eligibility. To help prevent fraud, you will also be required to provide valid photographic proof of identification.

You will also need to provide a number of details including the trading and legal names of the business, contact details and bank details.

You will be asked to provide a declaration confirming you will comply with the terms and conditions outlined within the application form. See **Information required to submit an application** below for details.

Eligibility checker

To apply for the Newly Self-Employed Support Scheme you must complete the [Eligibility Checker](#). This online checker will ask key questions in relation to the scheme's criteria and you can quickly check whether you may be eligible. If this is the case, you will be directed to the online application form. Complete the [Eligibility Checker](#) now.

Information required to submit an application

- Your business name (or your own name if this is what you trade under).
- Your contact name and number.
- Your business address and postcode (this can be your home address if used for business correspondence).

- Your bank account number and sort code for a UK/Sterling account used for trading purposes.
- Your 10 digit HMRC [Unique Taxpayer Reference](#) (UTR) linked to Schedule D earnings from any trade or profession.
- HMRC VAT Registration Number (if applicable).
- Confirmation that you are a sole trader or an individual in a partnership business. (Individuals in limited companies and trusts are not eligible for NSESS).
- Confirmation that you commenced trading between 6 April 2019 and 5 April 2020.
- Confirmation, as a sole trader or an individual in a partnership business:
 - You were trading at 1 March 2020 (prior to the COVID-19 pandemic).
 - You are either temporarily unable to trade (having previously traded in the period 6 April 2019-30 November 2020), or are currently trading but impacted by reduced demand, due to the COVID-19 pandemic.
- Confirmation, as a sole trader or an individual in a partnership business:
 - You intend to continue to trade.
 - Your 2019/20 trading profits, or share of profits, were less than £50,000.
 - Over 50% of your 2019/20 income was from self-employment; **or** that you moved from paid employment (PAYE) to self-employment during 2019/20.
 - You have experienced a 40% decline in trading profits between 1 March and 30 November 2020, i.e. your trading profits over this period are at least 40% lower than they would have been in the absence of the COVID-19 pandemic.
- Confirmation that the NSESS grant payment will not take your business over the De-Minimis funding threshold.
- Confirmation that you have not been able to access support from the [Self-Employment Income Support Scheme \(SEISS\)](#).

You will also need to provide the following evidence electronically:

- 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 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. Please see the [FAQs](#) for more information.

and

- A clear and legible scanned, photograph or screenshot copy of your 2019/2020 HMRC tax calculation document (SA302) – linked to Schedule D earnings if you have submitted your 2019/2020 self-assessment return.

This is required to demonstrate that you are a newly self-employed sole trader or individual in a partnership business.

- If you have submitted a 2019/2020 tax return, 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.

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. You will need to submit this using the [template provided](#) on their official letterhead.

This is required to demonstrate you commenced trading between 6 April 2019 and 5 April 2020.

- If you have not submitted a 2019/2020 tax return, you will need 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 2019/20 by 31 January 2021.

You will also need to submit 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.

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.

This is required to demonstrate you commenced trading between 6 April 2019 and 5 April 2020.

- Evidence that your 2019/2020 trading profits were less than £50,000. This can be evidence 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.

This evidence is required to demonstrate your 2019/20 trading profits were less than £50,000.

- Evidence of trading at 1 March 2020. This can be clear and legible scanned, photograph, or screenshot copies of February-March 2020 invoices or receipts for products or services provided.

This evidence is required to demonstrate that you were trading prior to COVID-19.

- If you left paid employment (PAYE) during 2019/20 to take up self-employment please provide a clear and legible scanned, photograph, or screenshot copy of your P45.

This evidence is required to demonstrate that you moved from paid employment to self-employment.

- A clear and legible scanned, photograph, or screenshot copy of a bank statement that covers one month between the period 1 September to 30 November.
 - This must be the same account to which the NSESS grant payment will be made.
 - The statement must clearly show your business address, account name, number and sort code, and date of issue of the statement.

This evidence is required to demonstrate that you are trading as a sole trader or an individual in a partnership business, and to validate the bank details for the account to which the NSESS grant payment will be made.

- A form of Photographic ID as proof of your identity, such as a clear and legible scanned, photograph, or screenshot copy of a valid passport or a current (full or provisional) driving licence photocard. All NI full driving licences with an expiry date between 1 February and 31 December 2020 will be treated as valid for a further eleven months (N.B. This does not apply to provisional driving licences).

This is required to verify your identity.

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.

Self-certification and Declaration

Applicants will also be required to complete a declaration and with the authority of the business, accept all of the terms and conditions and confirm that if Invest NI approves this application, these terms and conditions shall be enforceable on the basis of a contract between the applicant and Invest NI.

Please review the [Terms and Conditions](#) of the scheme.

By completing both the online application and declaration, the applicant certifies that:

- They are authorised to make the application;
- Any grant money received by the applicant, under the [Terms and Conditions](#) of Newly Self-Employed Support Scheme will be used only for the purpose intended – i.e. to help alleviate the financial pressure and to the exclusion of any other individual or third party gain;
- The applicant certifies that the information contained in the application form is true, accurate and not misleading as at the date of submitting the application form, and that Invest NI is entitled to rely on that information;
- All the information provided in the application is correct and you agree to repay on demand to the Department for the Economy (DfE) and/or Invest NI all of the funding received from this scheme, if DfE, Invest NI, the Northern Ireland Audit Office (NIAO), DfE Internal Audit Services (IAS) or their representatives decide after investigation, that the grant was awarded on the basis of wrong or misleading information provided when making your application to this scheme.

Helpline

If you are unsure if your company is eligible then you can contact the Newly Self-Employed Support Scheme Helpline on **0800 952 4422** open Monday to Friday, 9.00am to 4.30pm or via our online [enquiry form](#).

YOUR RESPONSIBILITIES

You are responsible for providing accurate and true information on your application.

Applicants should note that:

- Providing wrong or misleading information is an offence and any such information may be used against you in any subsequent criminal investigation. The information provided on this claim form may be made available to other departments/agencies for the purposes of preventing or detecting crime;
- Any grant awarded through the NSESS will be taxable. Any payment must be declared to HM Revenue and Customs (HMRC) as appropriate as part of the tax return for the applicant. For further information, you can contact [HMRC's Coronavirus \(COVID-19\) helpline](#).
- The grant constitutes de minimis aid that falls within the scope of the [EC's de Minimis Regulation](#). The maximum amount of de minimis aid a company can receive in a three year period as indicated is €200,000. If this grant results in a breach of this ceiling or there is any contravention of de minimis or other State Aid rules, irrespective of whether this was a deliberate or otherwise deception or error or as a result of any misleading statements given on the application, this grant will be recoverable in full and may be subject to legal action.

Please review the [Terms and Conditions](#) of the scheme.

DATA HANDLING AND PROTECTION

This fund is being delivered by Invest NI on behalf of DfE. Both organisations will have access to the information you provide as part of your application; both as a means to assess your eligibility and also to conduct any post scheme governance assessments.

As this financial support is sourced from public funds Invest NI will, in the interest of openness and transparency, proactively [publish limited information](#) on the scheme including:

- Name of applicant;
- Application title;
- Amount of assistance.

Both organisations will handle your data in compliance with applicable laws including the General Data Protection Regulation and the Data Protection Act 2018.

For further details on each organisation's data handling practices please see their respective Privacy statements:

[Invest NI Privacy Notice](#)

[DfE Privacy Notice](#)

We also recommend that you read the [Privacy Notice](#) appended to the online application process for specific data handling nuances of this fund.