


**The Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Self-Employment Income Support Scheme Extension 5 Modification) Direction**

The Treasury, in exercise of the powers conferred by section 76 of the Coronavirus Act 2020, give the following direction:

1. This direction applies to Her Majesty's Revenue and Customs.
2. This direction modifies and extends the effect of the Self-Employment Income Support Scheme (as modified and extended by the Self-Employment Income Support Scheme Extension, the Self-Employment Income Support Scheme Grant Extension 3, the Self-Employment Income Support Scheme Extension 4 and the Self-Employment Income Support Scheme Extension 5) which confers responsibility on Her Majesty's Revenue and Customs for the payment and management of amounts to be paid under that scheme which is set out in the Schedules to the SEISS directions.
3. The SEISS directions continue to have effect but are modified and extended so that the scheme to which they relate takes effect as modified and extended as set out in the Schedule to this direction.
4. This direction has effect for the duration of the scheme.
5. In this direction, "the SEISS directions" mean-
  - (a) the Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Self-Employment Income Support Scheme) Direction given on 30 April 2020 in exercise of the powers conferred by sections 71 and 76 of the Coronavirus Act 2020;
  - (b) the Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Self-Employment Income Support Scheme Extension) Direction given on 1 July 2020 in exercise of those powers;
  - (c) the Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Self-Employment Income Support Scheme Grant Extension 3) Direction given on 21 November 2020 in exercise of those powers;
  - (d) the Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Self-Employment Income Support Scheme Extension 4) Direction given on 7 April 2021 in exercise of the power conferred by section 76 of the Coronavirus Act 2020; and
  - (e) the Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Self-Employment Income Support Scheme Extension 5) Direction given on 5 July 2021 in exercise of the power conferred by section 76 of the Coronavirus Act 2020.

Signed by Two of the Lords Commissioners of Her Majesty's Treasury



# SCHEDULE

## THE SELF-EMPLOYMENT INCOME SUPPORT SCHEME EXTENSION 5 MODIFICATION

### *Introduction and general provisions*

- 1.1 This Schedule modifies the Self-Employment Income Support Scheme (“SEISS”) (as modified and extended by SEISS Extension, SEISS 3, SEISS 4 and SEISS 5) and is to be known as the Self-Employment Income Support Scheme Extension 5 Modification (“SEISS 5M”).
- 1.2 The purpose of this modification to SEISS is to modify the FID test in relation to certain partnerships.
- 1.3 SEISS 5M is a modification of SEISS and accordingly all the provisions of SEISS, SEISS Extension, SEISS 3, SEISS 4 and SEISS 5 apply to this modification as they apply in relation to SEISS, SEISS Extension, SEISS 3, SEISS 4 and SEISS 5 and payments under SEISS, SEISS Extension, SEISS 3, SEISS 4 and SEISS 5 except where the context otherwise provides.
- 1.4 Terms used in this Schedule have the same meaning as in SEISS, SEISS Extension, SEISS 3, SEISS 4 and SEISS 5.

### *Modification to Financial Impact Declaration Test*

- 4.1 The FID test is subject to the following modifications in relation to claims made on or after 29 July 2021.
- 4.2 Paragraph 6.4.1 of SEISS 5 is subject to paragraphs 4.4.
- 4.3 Paragraphs 6.4.2 and 6.4.3 of SEISS 5 are treated as omitted.
- 4.4 Where a person carries on a trade in partnership in the tax year 2019-20 or in the pandemic period and also carries on another trade in partnership or alone in either of those periods, turnover in relation to the partnership is-
- (a) in relation to a trade carried on in partnership in the tax year 2019-20, or in that tax year and in the pandemic period, that person’s share of the partnership turnover which must be determined in accordance with the person’s share of profit or loss under the relevant partnership’s profit sharing arrangements for the basis period to which the reference period relates, and
  - (b) in relation to a trade carried on in partnership only in the pandemic period, that person’s share of the partnership turnover which must be determined in accordance with the person’s share of profit or loss under the relevant partnership’s profit sharing arrangements for the basis period or periods to which the pandemic period relates.