NASDAL – Clarification on SEISS

The National Association of Specialist Dental Accountants and Lawyers (NASDAL) have welcomed clarification on the potential issues that may arise when dentists were eligible to claim the Self-Employment Income Support Scheme (SEISS) grant whilst also receiving their usual level of NHS income. It was highlighted that the amount of grant received may exceed the reduction of private income.

The eligibility criteria for the SEISS grant requires that you have been adversely affected by COVID-19 and that your average self-employed earnings (from all sources) over the last three tax years have not exceeded £50k pa. HMRC have confirmed that if part of a dental practitioners’ income (private income) reduces, but another part remains the same (NHS income), it is legitimate for a claim to be made in full and retained.

Alan Suggett, specialist dental accountant partner in UNW LLP and NASDAL Media Officer said, “We have received communication from the BDA following discussions with NHS England on this matter and they confirmed that receiving both NHS income and the SEISS grant does not constitute a duplication of wider government support and therefore does not breach any of the terms of the NHS contract payment arrangements.”

Fellow NASDAL accountant Johnny Minford of Minford & Co, who has a number of clients in Northern Ireland added, “However, our Principal colleagues in Northern Ireland still have a problem as the mechanism there does not permit a double claim and the choice is in the hands of associates. There could be practices where the associate has chosen to claim SEISS, so the practice gets NONE of the IOS payment due for the associates’ proportion of the healthcare.”

ENDS

Note to editors:

NASDAL, the National Association of Specialist Dental Accountants and Lawyers, was set up in 1998. It is an association of accountants and lawyers who specialise in acting for and looking after the accounting, tax and legal affairs of dentists. It is the pre-eminent centre of excellence for accounting, tax and legal matters concerning dentists. Its members are required to pass strict admission criteria,
and it regulates the performance of its members to ensure high standards of technical knowledge and service.

Alan Suggett and Nick Ledingham, the Chairman of NASDAL, are both available for interview. To organise to speak to them or any other members of NASDAL for more information please contact Chris Baker.

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