

Ms Lindsey Collins

020 7270 5000
foirequests@hmtreasury.gov.uk
www.gov.uk/hm-treasury

27 May 2020

Dear Ms Collins

Ref: FOI2020/13676

Freedom of Information Act 2000

Thank you for your enquiry of 8 May 2020, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"Why are owners of furnished holiday let's not eligible for the self employed income support scheme? I refer to your article of 28 April.

We have been told by government to close to guests, like other accommodation providers, therefore no income. Who knows for how long.

I have a small holiday let and I manage one other, this is my income. I fulfil all the criteria for eligibility as set out but it would seem the way the self assessment tax returns are set out for recording my income on property sections, means I, like other holiday let owners are not eligible. I am left struggling without support. I am very anxious about this outcome. Please would you consider this decision urgently."

Following a search of our records, we can confirm that HM Treasury does hold information within the scope of your request.

As you set out, properties that meet the qualifying tests for furnished holiday lettings are charged under the property income rules. The Self-Employment Income Support Scheme (SEISS) applies to individuals who complete the self-employment pages of the Self Assessment return, or partnership trading pages. These pages exclude income from property, including furnished holiday lettings, which is distinct from trading income.

However, those who are not eligible for the SEISS could still be eligible for the other elements of the unprecedented financial support package made available by the Government. The SEISS is part of a comprehensive package of support for self-employed people, including Bounce Back loans, income tax deferrals, rental support, increased levels of Universal Credit, mortgage holidays and the various business support introduced to protect businesses during this time. More information about the full range of business support measures, including for those in the hospitality sector, is available at www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

Copyright notice

Most documents HM Treasury supplies in response to a Freedom of Information request, including this letter, continue to be protected by Crown copyright. This is because they will have been produced by Government officials as part of their work. You are free to use these documents for your information, for any non-commercial research you may be doing and for news reporting. Any other re-use, for example commercial publication, will require the permission of the copyright holder. Crown copyright is managed by The National Archives and you can find details on the arrangements for re-using Crown copyright material at: <http://www.nationalarchives.gov.uk/information-management/re-using-public-sector-information/uk-government-licensing-framework/crown-copyright/>

Your right to complain under the Freedom of Information Act 2000

If you are not happy with this reply, you can request a review by writing to HM Treasury, Information Rights Unit, 1 Horse Guards Road, London SW1A 2HQ or by emailing us at the address below. Any review request must be made within 40 working days of the date of this letter.

Email: foirequests@hmtreasury.gov.uk

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of the review, you may apply directly to the Information Commissioner for a decision. Generally, the Commissioner will not make a decision unless you have exhausted the complaints procedure provided by HM Treasury which is outlined above.

The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (or via their website at: <https://ico.org.uk>).