

# SEISS: How different circumstances affect SEISS

**Published by HMRC on 1 May 2020.** More guidance on particular situations: late tax returns, partners in partnership, parental leave, loan charges, averaging relief, non-residents and remittance basis payers, and state aid. The grant will count as state aid granted under the EU's Temporary Framework for state aid for coronavirus. The maximum aid a business may receive under the Temporary Framework is €800 000 (€120,000 for agriculture and aquaculture and €100,000 for the primary production of agricultural products). However it will not count as de-minimis state aid

<https://www.gov.uk/guidance/how-different-circumstances-affect-the-self-employment-income-support-scheme>