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District Council


Lewes District Council
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Eastbourne
BOROUGH COUNCIL


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Housing and Council Tax Benefit Self Employed

A guide to the evidence requirements for Benefit claims

Self Employed

Are you self employed?

You will be treated as self employed if you pay your own Tax and National Insurance and could include the following:

- A sole trader
- Partnerships
- A sub contractor
- A share fisherman

What we ask you to do:

We need to see original evidence of your income.

The following are generally acceptable:

- Most recent audited income and expenditure accounts.
- Your last six months income and expenditure books with receipts and invoices.
- Income and expenditure books with receipts and invoices for any other period if more representative of your current income, for instance, it may not be realistic to look at the winter months for a gardening business.

The following is not generally accepted:

- Unstructured bags of receipts and invoices.
You may be asked to put them into an easy to understand format. **This may delay your claim.**

What we will do:

We work out your total income for the period and deduct any allowable expenses (examples over) and then work out your notional Tax and National Insurance liabilities, these are also deducted from your total income.

Deductible expenses:

- ✓ Purchase of stocks and supplies
- ✓ Manufacturing materials and goods for resale
- ✓ Carriage, packing and delivery costs
- ✓ Employees wages and employers NI contributions
- ✓ Hire, hire purchase and leasing charges
- ✓ Subscriptions to professional and trade organisations
- ✓ Legal fees and accountancy charges
- ✓ Bank charges
- ✓ Business travel and hotel expenses

- ✓ Capital repayments on loans used to replace equipment or machinery
- ✓ Capital or income spent on the repair of existing business assets (after deducting any insurance pay-out)
- ✓ Interest payments on any business loan
- ✓ Proven bad debts and expenses incurred in the recovery of these
- ✓ Cleaning and protective clothing
- ✓ Advertising, telephone, postage
- ✓ Fuel

Expenses not generally deductible:

- ✗ Depreciation of any capital asset
- ✗ Any sum used in the setting up or expansion of the business
- ✗ Business entertainment expenses
- ✗ Any sum for domestic or private use
- ✗ Capital repayments on business loans

Partnerships

If you are in partnership with one or more other people we will need to know what percentage of the business is yours.

New Businesses

We will need you to provide a statement of your expected income (sometimes called projected income) for us to assess your initial claim. We would then expect to see proof of actual income after the first 3 months or in some cases sooner depending on the type of business and your projected figures.

Childminders

We do not need to see all your income and expenditure, just your total income. We will disregard two thirds of this and work out your notional Tax and National Insurance liabilities on the third that is left.

Share Fishermen

The gross receipts and expenses of the fishing boat are required along with the agreed catching proceeds. The normal weekly earnings are then calculated by totalling the boat's gross receipt, deducting allowable expenses, then sharing the remaining sum among the crew, according to the distribution agreement.

FURTHER INFORMATION

EASTBOURNE BOROUGH COUNCIL

Housing Benefits Office:

1 Grove Road, Eastbourne, East Sussex, BN21 4UG

Opening Hours:

Monday-Tuesday 0900 - 1700

Wednesday 0930 - 1700

Thursday-Friday 0900 - 1700

Telephone:

01323 410000 (General Queries)

Fax:

01323 415130

E-mail:

housing.benefits@eastbourne.gov.uk (General Queries)

HASTINGS BOROUGH COUNCIL

Benefits Service:

41 Wellington Square, Hastings, East Sussex, TN34 1PP

Opening Hours:

Monday-Thursday 0845 - 1630, Friday 0845 - 1600

Telephone:

01424 781900 (Helpline)

01424 781573 (Overpayments)

Fax:

01424 781541

E-mail:

benefits@hastings.gov.uk (General Queries)
overpayments@hastings.gov.uk (Overpayment Queries)
fraud@hastings.gov.uk (Reporting Fraud)

LEWES DISTRICT COUNCIL

Finance and Community Services:

Council Offices, Fisher Street, Lewes, East Sussex, BN7 2DQ

Opening Hours:

Monday-Thursday 0900 - 1645

Friday 0900 - 1615

Telephone:

01273 471600 (General Queries)

Fax:

01273 484066

E-mail:

Benefit@lewes.gov.uk (General Queries)

WEALDEN DISTRICT COUNCIL

Benefits Service:

Vicarage Lane,

Hailsham,

East Sussex,

BN27 2AX

Opening Hours:

Monday-Friday 0830 - 1730

Telephone:

01323 443500 (General Queries)

Fax:

01323 443146

Email:

benefits@wealdon.gov.uk