

# FAQs for the Attractions & Activity Tourism Operators Business Continuity Scheme 2022

**Note:** This is a living document which means that as frequently asked questions are received on the Scheme they will be added to this document, and it will evolve.

## 1. Who is the Scheme for?

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The overall purpose of the Scheme is to help Republic of Ireland attraction and activity tourism operators to withstand the impact of COVID-19 by providing a direct financial support contributing to their sustainability until the end of 2022.

## 2. What tourism businesses can apply for this round of the scheme?

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**The following businesses can apply once they meet the eligibility criteria:**

- Business Category A: Attractions
- Business Category B: Outdoor Tourism Activity Providers
- Business Category C: Tourism Golf Courses
- Business Category D: Tourism Boat Tour Operators
- Business Category E: Tourism Destination Experience Organisers

## 3. Who should I contact for general queries on this Scheme?

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Please direct all queries to the Fáilte Ireland Customer Support Team by emailing [customersupport@failteireland.ie](mailto:customersupport@failteireland.ie)

## 4. How will the grant amount be determined?

### Grants for successful applicants will be based on the following calculations:

- The grant amount per applicant will be based on the annual eligible tourism turnover from 2019.
- The grant amount is calculated as 5% of the 2019 eligible tourism turnover figure (subject to the maximum grant as set out below, and European Union (EU) State Aid rules).
- The minimum grant amount per applicant is €2,500 based on a minimum eligible tourism turnover of €50,000.
- For applicants/groups with eligible tourism turnover of €16 million and above, €800,000 is the maximum award payable out under this Scheme, subject to EU State Aid rules.

## 5. What is EU State Aid and how will it affect my grant?

EU State Aid is a term that refers to forms of public assistance, using taxpayer-funded resources, given to undertakings on a discretionary basis, with the potential to distort competition and affect trade between member states of the European Union.

The scheme is being funded under the European Union (EU) Temporary Framework for State Aid Measures to Support the Economy in the Current COVID-19 Outbreak. There is a threshold of funding a legal entity can receive under this framework of

€2.3m, and grants will be capped in accordance. Other sources of funding under the COVID-19 EU State Aid Temporary Framework must be declared upon application and will be taken into account when calculating a successful applicant's final grant amount.

**Applicants must declare if they received any of the following forms of State Aid:**

	Title	Granting Authority
1	Repayable Advances Scheme Ireland	Enterprise Ireland & IDA Ireland
2	Sustaining Enterprise Scheme	Enterprise Ireland & IDA Ireland
3	Scheme to facilitate COVID-19 relevant research and development, to support construction and upgrade of testing and upscaling facilities of COVID-19 relevant products and to support investments into the production of COVID-19 relevant products	IDA Ireland
4	Covid 19- Credit Guarantee Scheme	Strategic Banking Corporation of Ireland
5	Irish Restart Grant	Enterprise Ireland
6	COVID 19 Adaptation Fund for the Re-Opening of Tourism and Hospitality businesses	Fáilte Ireland
7	Beef Finishers Payment	Department of Agriculture, Food and the Marine
8	Live Performance Scheme	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
9	Irish Coach Tourism Scheme	Fáilte Ireland
10	Ireland-Based Inbound Agents Business Continuity Scheme	Fáilte Ireland
11	Tourism Business Continuity Scheme 2021	Fáilte Ireland
12	Small Business Assistance Scheme for COVID (SBASC)	Department of Enterprise, Trade and Employment

## 6. If a business received the Fáilte Ireland Adaptation Grant, are they eligible to apply?

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Yes, businesses in receipt of the Adaptation Grant may be eligible should they meet the full eligibility criteria set out in the Guidelines. They must declare whether they are in receipt of the Adaptation Grant along with any other funding under the COVID-19 EU State Aid Temporary Framework.

## 7. My tourism business is a private business entity, but I operate on publicly owned land. Am I eligible?

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Any applicant business that operates independently on a 'risk & reward' basis and not on behalf of public entities are eligible under this Scheme, regardless of whether or not that applicant uses public land to operate.

## 8. What elements of my business's turnover are eligible?

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The turnover must relate to tourism business only for the purposes of this scheme. Please see the guidelines for further information on eligible/ineligible turnover.

For tourism golf courses, eligible turnover relates to visitor green fees. Ineligible turnover would include membership fees, member competition revenue, lessons, driving range income, Pro Shop revenue and bar & restaurant revenue.

Eligible applicants must have a minimum eligible tourism turnover threshold of €50,000 in 2019. Only turnover generated from the delivery or tourism related business activities within the Republic of Ireland will be eligible for inclusion in an applicant's eligible tourism turnover figure.

## 9. Is 2019 turnover relating to the business financial year or the calendar year?

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This relates to the calendar year, January to December 2019.

## 10. What if my financial year doesn't run from January – December?

If your financial statements cover a period other than January – December 2019, please indicate on your application form the turnover relating to the January – December period, and upload the financial statements you have which cover 2019.

If further financial information is required during the assessment, the evaluation team will be in contact with you.

## 11. How do I apply?

- Only eligible applicants will qualify for this Scheme.
- All applicants will be required to have a profile on Fáilte Ireland's 'Trade Portal' which is accessible on [www.failteireland.ie](http://www.failteireland.ie). If you do not already have an account, you will be required to create one.
- Those that already have a Trade Portal account, the application form can also be found under '**Funding**'. Should the form not be available please contact [customersupport@failteireland.ie](mailto:customersupport@failteireland.ie)
- The Guidelines, Terms and Conditions and Application Form will be available on [www.failteireland.ie](http://www.failteireland.ie)
- Applicants should note that granting access to the application form does not confirm final eligibility of an applicant. Depending on the information provided in the application form, an applicant may still be deemed ineligible for funding later in the process.

## 12. What do I need to apply?

- Management accounts for 2021. **Please note, these do not need to be prepared by an accountant.**
- Full Annual Financial Statements for 2019. Where audited Financial Statements are abridged for filing purposes, the unabridged version should be provided. If your business is a Sole Trader or Partnership, where full financial statements have not been prepared, you will need to provide your 2019 business profit and loss account as part of this application.
- Tax Reference Number (TRN), or Companies Registration Office number (CRO) as appropriate.
- Copy of your 2019 tax return (CT1, Partnership or Individual). Please note, payment cannot be made if applicant is not tax cleared in Republic of Ireland.
- If eligible tourism turnover is in excess of €1million in 2019, an independent auditor's letter is required confirming that this is the case.
- Be established and registered for Tax in the Republic of Ireland.
- The total value of State Aid received by the applicant and/or by its wider group entities to date under the EU Temporary Framework for State Aid Measures to Support the Economy in the Current COVID-19 Outbreak.
- Under State Aid rules contained in the COVID-19 EU Temporary Framework for State Aid measures to support the economy in the current COVID-19 Outbreak, large and medium-sized enterprises more than 3 years in business cannot have been an undertaking in difficulty ON OR BEFORE 31 December 2019. If the business is a large or medium sized enterprise over 3 years in business and was not an undertaking in difficulty as defined above, an uploaded letter of either (i) an independent accountant's verifying that this is the case or (ii) an audit letter/report (dated 2019 or 2021) signed by an accountant for the most recently prepared year-end financial statements is required.
- Bank Account Details and a copy of a recent Bank Statement Header. This information will only be used in verifying the payment details so that we can process the payment without unnecessary delay. It will only be retained for successful applicants for a period of 10 years.

## 13. What do you mean by Management Reports or Financial Statements? If I'm a sole trader without Management Reports or Financial Statements, what do I do?

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Businesses maintain management accounts to monitor financial performance. Management accounts generally comprise a monthly or quarterly and year-to-date Profit & Loss Account and Balance Sheet.

**Management accounts do not need to be prepared by an accountant, however, please ensure they are as accurate as possible, as this Scheme will be subject to audit in the future.**

While all applicants are required to provide management accounts, smaller sole trader businesses may only maintain an Income and Expenditure account (equivalent to a Profit and Loss account) to track the income generated and the costs and expenses arising for their business during the year. That is what we are looking for from these businesses for the period identified in the Application Form.

## 14. How will the grant be paid?

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The grant will be paid by electronic transfer to the business account detailed on the application form.

## 15. When will the Scheme be open for applications?

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The scheme opened for applications on Tuesday, 8<sup>th</sup> March 2022.

## 16. What is the closing date for applications to the Fund?

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The closing date for the submission of applications is **5:00pm, Wednesday 13th April 2022.**

## 17. How long will it take to receive payment?

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Due to the anticipated high volume of applications, Fáilte Ireland will endeavour to process applications as quickly as possible. However, applicants should be aware that during peaks in applications this may be a matter of weeks.

Only fully completed forms will be processed, and the onus is on the applicant to ensure that applications are completed correctly and fully, in order to expedite the procedure.

Fáilte Ireland will contact applicants with any queries on applications during the evaluation process.

## 18. Is there a limitation to what the grant aid can be spent on?

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Successful applicants must confirm payment received will be used for the defrayment of fixed costs. Any monies granted by Fáilte Ireland under the Scheme will be used solely by eligible beneficiaries in accordance with the purposes of and objective of the Scheme i.e. to support the continuity of tourism businesses.

## 19. I operate from more than one business premises, how do I apply?

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Applications are to be made per business who meet the eligibility criteria. Applications should be submitted based on their legal entity regardless if the business activity occurs in more than one location.

## 20. I have more than one eligible business, how do I apply?

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When submitting an application, applicants must declare any other applications being made for affiliated businesses to the same Scheme; i.e., an applicant should declare if they have more than one business (company, sole trader, partnership etc.) applying and/or if their business shares common ownership with another business that is also applying to the Scheme. Failure to make the appropriate declaration may result in funding being declined, reduced or becoming repayable if already paid.

Each business may apply per eligible legal entity or as a group. While applications will be evaluated on their own merit, they will be considered a 'group' for the purposes of this Scheme, i.e., for entities that meet the conditions of a group, total combined eligible turnover is utilised to determine grant payment. Payment of any grants will be calculated subject to Scheme caps and with taking into account EU State Aid rules as set out below\*.

**Please note:** Multiple applicants with the same or common ownership/control are considered one economic unit and therefore a single "undertaking" for the purposes of EU State Aid rules.

\*The Schemes operated by Fáilte Ireland under the Business Continuity Programme are bound by the rules of "The EU approved Temporary Framework for State Aid Measures to Support the Economy in the Current COVID-19 Outbreak", which provides that the overall aid granted to a single undertaking on the basis of all Schemes notified under the Temporary Framework shall not exceed €2.3m per undertaking. All applications will be subject to this overall cap of €2.3m per undertaking across all aid granted under the Temporary Framework.

## 21. Golf clubs generally do not submit tax returns - can the application be completed if you don't have tax returns?

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Golf clubs produce financial statements and applicants are required to submit these as part of the application. If further financial information is required during the assessment, the evaluation team will be in contact with you.