

Fáilte Ireland Tourism Business Continuity Scheme Phase One Plus Guidelines

**TOURISM
BUSINESS
CONTINUITY
SCHEME**



PHASE ONE PLUS

1. Introduction – What is the Scheme for?

Funding supports under the Fáilte Ireland Tourism Business Continuity Programme have been introduced to assist Republic of Ireland based tourism businesses that have suffered significant losses due to COVID-19.

As part of the Programme of funding Fáilte Ireland will roll out its next Scheme to support categories of businesses that provide tourism services to visitors. This Tourism Business Continuity Scheme 'Phase One Plus' will follow on directly from the Tourism Business Continuity Scheme 'Phase 1' (referred to as "Phase 1" throughout) which was launched in February 2021.

As the objective is to ensure that as many businesses as possible can avail of business continuity funding, Fáilte Ireland is extending the scope of the 'Phase 1' scheme. The Tourism Business Continuity Scheme 'Phase One Plus' (referred to as the "Scheme" throughout), aims to support businesses who meet the qualifying criteria in any one of the following ways:

1. Businesses who were in partial receipt of the COVID-19 Restrictions Support Scheme (CRSS) but did not receive CRSS for the tourism turnover aspect of their business which is carried on outside of the business premises. These businesses in receipt of partial CRSS were not eligible to apply under Phase 1 of the Tourism Business Continuity Scheme.
2. Businesses who were eligible to apply for Phase 1 but missed the opportunity to submit an application.
3. Businesses from identified tourism sectors who are ineligible to apply for CRSS but were not included as eligible businesses under Phase 1. See Q10 - Q12 below.

***Note: The scheme does not provide additional funding to 'Phase 1' grantees. Therefore, businesses in receipt of funding under 'Phase 1' are not eligible to apply.**

A total, of approximately €55 million, subject to funding availability, has been allocated for the Tourism Business Continuity Programme using funds from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media with the consent of both the Minister for Tourism and the Minister for Public Expenditure and Reform.

2. What are the general eligibility criteria?

Applicants should read the eligibility criteria set out below to ensure they meet the criteria and qualify for the Scheme before applying.

Eligibility does not mean an entitlement to funding, which is at the sole discretion of Fáilte Ireland, rather it means eligibility to make an application for grant funding.

A Qualifying Applicant must meet all the following criteria:

- **Business Type:** Satisfy the conditions of one of the below categories of tourism businesses that have been identified for support under the Scheme. (It is important that all applicants check the definition and eligibility criteria specified for each category of business before applying. (Please refer to Q3 – Q12 below).

Businesses Previously Eligible under 'Phase 1':

- Business Category A: Outdoor Tourism Activity Providers
- Business Category B: Tourism Golf Courses
- Business Category C: Hop-On Hop-Off Tourism Bus Tour Operators
- Business Category D: Cruise Hire Companies
- Business Category E: Tourism Boat Tour Operators
- Business Category F: Visitor Attractions (where a portion of their business activity was deemed ineligible to apply for CRSS, see Q13 below)
- Business Category G: Caravan and Camping and Outdoor Accommodation Providers

Businesses Eligible under the Scheme, 'Phase One Plus' not previously eligible under 'Phase 1':

- Business Category H: Not-For-Profit Accommodation Providers (trusts/charities)
- Business Category I: Aviation and Rail Tourism Experiences
- Business Category J: Tourism Destination Experience Organisers
- **Downturn in Turnover:** As a result of COVID-19, the average monthly turnover in the 4-month period January 2021 – April 2021 must be down at least 75% compared to the average monthly turnover for the period January to December 2019.
- **Minimum Turnover:** Have a minimum eligible tourism turnover from the delivery of tourism related business activities within the Republic of Ireland of €50,000 in 2019.
- **Existing Operator:** Have been in existence and trading prior to January 1st, 2020.
- **Resumption of Trade:** Intend to resume trading in 2021 or when it is safe to do so in line with Government guidance.
- **Fáilte Ireland Safety Charter:** Have completed/commit to completing and adhering to the Fáilte Ireland Covid-19 Safety Charter.
- **CRSS:** Have received no CRSS payment, or only partial CRSS, on eligible tourism turnover.

Applicants will be required to provide consent to allow Fáilte Ireland verify receipt of CRSS with the Revenue Commissioners.

Ineligible Applicants

Applicants who meet one or more of the below criteria are ineligible to apply for the Scheme:

- **CRSS Eligibility:** Applicants who are/were in receipt of CRSS payments for the entirety of their business activity at any level of restrictions.
- **Received Funding under Previous Fáilte Ireland Schemes:** Applicants that were in receipt of funding from any of the Fáilte Ireland schemes are not eligible to apply:
 - Coach Tourism Business Continuity Scheme
 - Ireland Based Inbound Agents Business Continuity Scheme
 - Tourism Business Continuity Scheme Phase 1
 - Businesses eligible to apply for the Fáilte Ireland Strategic Tourism Transport Business Continuity Scheme
- **Undertakings in Difficulty:** Applicants who were considered an "undertaking in difficulty" for the purposes of State aid law as at 31 December 2019, save that aid may be granted to a micro small enterprise that was already in difficulty as at 31 December 2019 provided that they are not subject to collective insolvency procedure under national law, and that they have not received rescue aid or restructuring aid.
- **Public Ownership:** The applicant business entity must not be in public ownership, nor manage or operate a tourism asset/attraction on behalf of a public body. Zoos and Outdoor Wildlife businesses who received direct COVID support funding in 2020/2021 from the Department of Housing, Local Government and Heritage through the National Parks and Wildlife Service are also not eligible.

3. What outdoor tourism activity providers are eligible to apply?

Outdoor activity operators providing instructor-led sessions or equipment rental in a wide variety of outdoor activities for visitors and where the outdoor activity is not ordinarily carried on from a business premises are eligible to apply. Activities provided can include but are not limited to surfing, kayaking, canoeing, coastering, kitesurfing, stand up paddle boarding, scuba diving, climbing, archery, orienteering, cycling, angling, paintballing, ziplining, falconry, bike tours, and other outdoor activities.

Eligible equestrian operators whose primary business is tourism are also eligible. Activities provided can include, but are not limited to, horse trekking, horse drawn caravan tours, and pony and trap tours. Horseracing and stud activities are not eligible.

4. What tourism golf courses are eligible to apply?

Golf properties with a minimum of 18 holes and which meet at least one of the following criteria, will be eligible to apply for this Scheme:

- Have engaged with one of Fáilte Ireland's sales platforms between and including the years 2016 to 2020, such as but not limited to, Belfast Golf Promotion, PGA Merchandise Show, IGTM etc.
- Have attended annual IGTOA conferences between and including the years 2016 to 2020.

- Have invested in becoming a member of one of Fáilte Ireland's recognised Golf Marketing Groups (confirmation of membership in 2020 will be required).

Golf properties, ineligible to apply include:

- Golf properties who received funding through the Golf Ireland Golf Resilience Fund.
- Golf properties with less than €50,000 turnover from visitor green-fees.

5. What hop-on/hop-off bus tour operators are eligible to apply?

Hop-on hop-off Bus Tour Operators are those which provide a trip on a bus for the purpose of sightseeing, wildlife and nature experiences onboard for visitors to their destination on a licensed route. Typically, this is a tourist bus that follows a circular route with fixed stops through a town or city that allows paying passengers unlimited travel for a day (or other period of time) with the freedom to disembark at any stop and the option to reboard another bus to continue their journey.

Eligible activities include, but are not limited to, Hop-On/Hop-Off Bus Tours and City Sightseeing Tours. Operators must hold a valid route license, as required by the National Transport Authority, for the tour experience(s) upon which their application is based.

Applicants who are in receipt of funding from the Fáilte Ireland Coach Tourism Business Continuity Scheme and/or businesses eligible to apply to the Fáilte Ireland Strategic Tourism Transport Business Continuity Scheme are not eligible to apply.

6. What cruise hire companies are eligible to apply?

Eligible cruise-hire companies are those which have a fleet of commercial cruises and offer an inland multi-day cruising experience primarily for visitors to their destination, must offer an overnight experience and meet the Scheme eligibility criteria.

7. What tourism boat tour operators are eligible to apply?

Passenger boats and passenger ships licensed to Irish waters whose primary purpose is tourism and offering the following **onboard** visitor experiences in Ireland: sightseeing, nature and wildlife tours, heritage tours, specialist trips, catered tours, island landing trips as part of a heritage tour, dive charters and angling/fishing charters and audio guided tours.

Boat tour operators ineligible to apply include:

- Subsidised cargo services.
- Operators whose primary purpose is scheduled island transfer services and/or are subsidised as a life-line service under the Subsidised Transport Services for Offshore Islands (cargo or passenger ferry services).
- Car ferries.

Fáilte Ireland reserve the right to request further information on the origin of and number of passengers from applicants in this category.

8. What visitor attractions are eligible to apply?

Visitor attractions are permanently established destinations, capable of attracting day visitors or tourists, which are open to the public. The primary purpose of the attraction should be sightseeing, and either offer guided tours, have a visitor centre/facilities or be capable of offering a ticketed element for a visitor. It should also allow access for entertainment, interest, or education rather than being primarily a retail outlet or a venue for sporting, theatrical, or film performances.

Visitor attractions eligible to apply for Phase 1 were:

- Visitor attractions with a charitable exemption from paying Corporation Tax under Case I Schedule D that deemed them ineligible to apply for CRSS.
- Attractions where the business activities would not be considered to be ordinarily carried on from a business premises and therefore were ineligible to apply for CRSS. These include but are not limited to outdoor theme and amusement parks and commercial gardens and parks.

In the context of this Scheme visitor attractions eligible to apply are:

- Eligible visitor attractions who missed the opportunity to apply for Phase 1 as defined above
- Visitor attractions who claimed CRSS for only a portion of their business activity. (See Q13 for information on partial CRSS).

To Note:

- Attractions that are also places of worship must be capable of attracting day visitors or tourists, offer guided tours or be capable of offering a ticketed element for a visitor and have received €50,000 in eligible visitor turnover in 2019.
- Commercial visitor/pet farms are eligible to apply where the tourism experience is the main element of business, is ticketed, in compliance with the Animal Health and Welfare Act 2013 and have received €50,000 in eligible visitor turnover in 2019 are eligible to apply.
- Commercially operated outdoor theme and amusement parks which provide recreational entertainment are eligible to apply. These must be operated from a fixed location and their core primary function is tourism.

9. What caravan and camping and outdoor accommodation businesses are eligible to apply?

The Scheme is limited to the following outdoor accommodation providers only:

Caravan and camping parks that are registered with Fáilte Ireland under the Tourist Traffic Acts 1939 – 2016 and meet the Scheme eligibility criteria.

Or

Outdoor tourism accommodation businesses who are ineligible to apply for CRSS and have the Fáilte Ireland Welcome Standard classification.

In the case of Caravan and Camping and Outdoor Accommodation Businesses this Scheme is open to those who:

- Are in receipt of CRSS for a portion of their business
- Eligible applicants who did not apply for Phase 1
- Eligible applicants who returned CRSS payments to Revenue as requested by Revenue

All eligible providers included on or who have applied to Fáilte Ireland's National Quality Assurance Framework by 15th July 2021 are eligible to apply. This comprises Fáilte Ireland's [Statutory Accommodation Register 2021](#) (caravan and camping parks) and approved accommodation included on Fáilte Ireland's [Non-Statutory Accommodation Listing 2021](#) (Welcome Standard).

10. What not-for-profit accommodation providers are eligible to apply?

Eligible not-for-profit accommodation providers are:

- Those with a charitable exemption from paying Corporation Tax under Case I Schedule D that deemed them ineligible to apply for CRSS
- Registered/approved accommodation providers under the Fáilte Ireland, National Quality Assurance Framework

All accommodation providers included on or who have applied to Fáilte Ireland's National Quality Assurance Framework by 15th July 2021 are eligible to apply. This comprises Fáilte Ireland's [Statutory Accommodation Register 2021](#) (i.e. hotels, guesthouses, holiday hostels, youth hostels, caravan and camping parks, holiday cottages, holiday apartments, holiday camps) and approved accommodation included on Fáilte Ireland's [Non-Statutory Accommodation Listing 2021](#) (B&Bs, historic houses, self-catering, Welcome Standard).

11. What aviation and rail tourism experiences are eligible to apply?

Eligible aviation and rail tour providers who offer the following **onboard** round trip experiences: sightseeing and landing trips as part of a heritage tour. Hop-on hop-off aviation tours are eligible where they have been contracted for a minimum of a half day. This includes but is not limited to helicopter tours, scenic flights, hot air balloon rides and steam train tours.

Ineligible aviation and rail tourism experiences are those that engage solely in the following business activities which are outside the scope of this scheme:

- Commercial/chartered/scheduled airlines
- Commercial/chartered/scheduled rail providers/routes
- Point to point services e.g. transfers, alternative means of travel to public transport
- Transport for non-tourism related activities
- Corporate & non-tourism related VIP Services
- Transport non-tourism ceremonial events e.g. weddings
- Transport for non-tourism related events e.g. transport to horse racing meeting

Turnover generated from these ineligible business activities will not qualify for grant support under this scheme.

12. What tourism destination experience organisers are eligible to apply?

Tourism destination experience organisers are those that **arrange and book** tours, itineraries or experiences for groups or individual visitors and escort and/or guide them on the experience in the Republic of Ireland only. Tourism destination experience organisers arrange and contract a mix of experience elements of a tour, including but not limited to sightseeing, cultural experiences and dining. They offer bespoke and specialised escorted tours or experiences booked directly by tourists or on behalf of Destination Management Companies or tour agents.

The following entities are ineligible and are outside the scope of this scheme:

- Online Travel Agents
- Retail Travel Agents
- Online Resellers
- Domestic/National event planners (those organising events for Ireland based attendees)
- Accommodation Marketing Groups
- PR & Communications Companies
- Venue Finding Agencies
- Production Companies
- Event Management Companies
- Exhibition Companies
- Concerts, Festivals, Sporting or Cultural Event Organisers
- Individual service providers/suppliers to Incoming Tour Operators, DMCs or PCOs including but not limited to: ticketing providers, accommodation providers, venues, universities, catering companies, florists, entertainers/entertainment groups

13. What do we mean by partial CRSS?

In order to be eligible for CRSS, the relevant business activity must be ordinarily carried on from a business premises located for which COVID-19 restrictions apply (among other qualifying criteria).

Business activity which is ordinarily carried on *outside* of the business premises is ineligible for CRSS support, e.g. surf lessons taking place on the beach.

Therefore, some tourism businesses whose trade consists of both indoor and outdoor activities, could only claim CRSS for that portion of their overall business which is carried on from the indoor premises.

In the context of this Scheme, grant payments will only be provided on the portion of turnover generated from tourism activities carried on outside of the business premises, as this portion of the business was not eligible for CRSS.

Working Example 1

Visitor Attraction with portion of business eligible for CRSS

Commercial visitor garden with a premises for café and retail

CRSS Payment received on turnover from the retail and café element up to or before May 28th 2021

Business Activity Ineligible for CRSS: Turnover from ticketing of garden tours. *This portion of the business turnover can be supported under Phase One Plus.*

Working Example 2

Outdoor Tourism Activity Provider

Kayaking operator with accommodation

CRSS Payment received on turnover from the accommodation element up to or before May 28th 2021

Business Activity Ineligible for CRSS: Turnover from kayaking activities on the water. *This portion of the business turnover can be supported under Phase One Plus.*

14. I have more than one eligible business, what do I do?

If you have more than one business/affiliate company that meets the eligibility criteria and are established as separate legal entities, applications are to be submitted per eligible legal entity. Payment of grants will be issued per eligible legal entity, taking into account State aid rules.

Multiple applicants from the same group of companies are considered to form one economic unit and therefore a single “undertaking” for the purposes of the State aid rules. The “Temporary Framework for State Aid Measures to Support the Economy in the

Current Covid-19 Outbreak” provides that overall aid granted on the basis of schemes notified under the Temporary Framework shall not exceed €1.8 million per undertaking. All applications will be subject to this overall cap of €1.8 million per undertaking for aid granted under the Temporary Framework.

The Applicant will be asked to declare all applications being submitted for affiliated businesses when submitting the application forms, and applications on behalf of all such applicants should be submitted within the same time period.

15. What do I do if my business operates from more than one location?

Businesses that operate from more than one location may only make one application for the Scheme per legal entity

16. What are the financial criteria?

A qualifying applicant must meet the following financial criteria:

Eligible Turnover

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.

Operational Subvention

Applicant business entities will be required to declare any operational subvention or operational funding received from a public body in 2020. Funding received from the Employee Wage Subsidy Scheme, Restart Grants, Adaptation Fund and Rent Relief should be omitted from the 2020 turnover figure. This will be taken into account when calculating the final grant amount.

This Scheme has been designed to align with the current Department of Enterprise, Trade and Employment support programme Small Business Assistance Scheme for COVID (SBASC)¹ which provides operational funding via grants to small businesses. Applicants will need to declare if they are in receipt of funding from SBASC. If declared €4,000 will be deducted from the applicants grant award when calculating the final grant amount under the Scheme.

Ineligible Turnover

Turnover which is ineligible and should not be included is:

- Donations at not-for-profit visitor attractions.
- For Tourism Golf Courses, ineligible turnover would include membership fees, member competition revenue, Pro Shop revenue and Bar & Restaurant revenue.
- Turnover generated on tourism activity taking place outside of the Republic of Ireland.

As part of the application process, Fáilte Ireland reserves the right to seek further evidence or clarification in relation to the financial information supplied by applicants.

Turnover not related to tourism activity in the Republic of Ireland may be deemed ineligible at Fáilte Irelands discretion.

¹ Full information on the Department of Enterprise, Trade and Employment Support Scheme (SBASC) is available at <https://enterprise.gov.ie/en/What-We-Do/Supports-for-SMEs/COVID-19-supports/SBASC.html>

17. How much will my business receive if it is eligible and qualifies for a grant?

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 payment is calculated as 9/12ths of 10% of the 2019 eligible tourism turnover figure
 - 9/12ths reflects the potential loss of earnings for the 9-month period, October 2020 to June 2021, subject to sufficient overall funding being available within the Scheme.
- The maximum grant amount per applicant is €200,000.
- For those with eligible tourism turnover of €2.666m and above, €200,000 is the maximum award payable under this Scheme.

Applicants in Receipt of Partial CRSS Payments

Applicants will be asked to declare and provide evidence of the amount of CRSS received as of 28th May 2021. This sum will be deducted as part of the grant calculation so that the combined grant payment amount from both CRSS and Phase One Plus cannot exceed €200,000 in total. Please see Example 4 below.

Working Examples

Example 1	Example 2	Example 3	Example 4
Eligible activity operator with eligible 2019 turnover of €200k Total partial CRSS to date received is €8k	Eligible not-for-profit accommodation provider with eligible 2019 turnover of €3 million	Eligible not-for-profit attraction with eligible 2019 turnover of €2 million Annual subvention from local authority = €50,000	Eligible outdoor attraction with eligible 2019 turnover of €5million Total partial CRSS to date received is €160k
10% of eligible turnover = €200k 9/12ths of €20k = €15k Deduct €8k CRSS payment = €7k grant payment	10% of eligible turnover = €300k 9/12ths of €300k = €225k Grant payment = €200k as they have reached cap	10% of eligible turnover = €200k 9/12ths of €200k = €150k Deduct €50k subvention = €100k grant payment	10% of eligible turnover = €500k 9/12ths of €500k = €375k Grant capped at €200k Deduct CRSS payment (€160k) from capped amount = €40k grant payment

The level of grant funding is further subject to the overall caps on aid under the Temporary Framework for State Aid Measures to Support the Economy in the Current Covid-19 Outbreak, and the grant available may be reduced where an applicant or its group has already benefitted under another scheme notified under this framework.

18. How do I apply?

Applicants who believe they meet the eligibility criteria above are welcome to apply through the following steps.

- All applicants are required to have a profile on Fáilte Ireland's 'Trade Portal' which is accessible on www.failteireland.ie. If an applicant does not already have an account, they will be required to create one
- Those that already have a Fáilte Ireland Trade Portal account, the application form can be accessed under '**Funding**'. Should the form not be available please contact customersupport@failteireland.ie
- The Scheme Guidelines will be available on www.failteireland.ie

- Applicants should note that granting access to the application form does not confirm final eligibility on an applicant. Depending on the information provided in the application form, an applicant may still be deemed ineligible for funding later in the process.
- Applicants will be asked to declare that they have read the eligibility criteria for the Scheme and will abide by the terms and conditions of the Scheme. In addition, applicants are required to retain all records relating to the Scheme, including basis for eligibility, for auditing purposes.

All completed applications for the Scheme must be submitted via the Fáilte Ireland Trade Portal by **12 noon on June 24th, 2021**. Evaluations for this Scheme will not begin until after the Scheme has closed for all applicants on this date.

19. What do I need to apply?

The following information is required when submitting an application:

- Tax Reference Number (TRN), CHY Number, Registered Charity Number and / or Companies Registration Office number (CRO) as appropriate.
- Full Annual Financial Statements for 2019. Where audited Financial Statements are abridged for filing purposes, the unabridged version should be provided. If the business is a Sole Trader or Partnership, where full financial statements have not been prepared, the 2019 business profit and loss account will need to be provided as part of the application.
- Management accounts for 2020 and January to April 2021.
- Evidence of CRSS payments received as of 28th May 2021 (ROS screenshots will suffice, please see the How To Guide for more information).
- Value of any operational financial support (non-State Aid) received from public sources in 2020 if applicable (e.g. Local Authority operational subvention, etc. It is not required for any capital funding from public sources to be declared here).
- If eligible turnover is in excess of €1m in 2019, an independent auditors letter is required confirming that this is the case. The business should be established and registered for Tax in the Republic of Ireland or have been granted Charitable Tax Exemption by the Revenue Commissioners.
- Copy of 2019 tax return (CT1, Partnership or Individual). If applicant is a Charity, proof of charitable status is required.
- The value of State Aid received by the applicant to date under the EU "Temporary Framework for State Aid Measures to Support the Economy in the Current Covid-19 Outbreak". The total value of State Aid received by the applicant and /or by its wider group entities to date, under the Covid-19 EU Temporary Framework for State Aid measures to support the economy in the current Covid-19 pandemic.
- Bank Account Details and copy of Bank Statement Header. This information will only be used in verifying the payment details so that the payment can be processed without unnecessary delay. If the applicant is unsuccessful, this information will be erased immediately. It will only be retained for successful applicants.
- Under State Aid rules, 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 verifying that this is the case or (ii) an audit letter/report (dated 2019 or 2020 signed by an accountant for the most recently prepared year-end financial statements is required.

Fáilte Ireland reserve the right to request further evidence of turnover from applicants.

NOTE: Scheme Audit

Applicants in receipt of funding under this Scheme will be subject to audit to ensure compliance of successful applicants, for a period of 10 years. Applicants must keep and make records available to Fáilte Ireland or nominated representatives as requested.

20. Terms and Conditions of Grant Funding

Applicants are asked to read the Terms and Conditions of Grant Funding before applying for the scheme.

The awards of any grants under the Scheme are subject to the following Terms and Conditions. It shall be a condition of the award of any grant to a business that the applicant agrees to the Terms and Conditions when completing the grant application form.

- All applications for funding under the Scheme will be reviewed and assessed by Fáilte Ireland to ensure eligibility.
- All funding approved under the Scheme is subject to audit.
- Fáilte Ireland may make any enquiries that it considers necessary to establish the applicant's eligibility for funding under the Scheme, and Fáilte Ireland's decisions in relation to applicant eligibility and the disbursement of monies are at the absolute discretion of Fáilte Ireland and are final.
- 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
- The submission of an application should not be construed as granting any rights or expectations of funding to the applicant.
- In accepting any offer of monies under the Scheme, the following warranties and undertakings are made by the applicant to Fáilte Ireland:
 - That any information supplied by the applicant as part of its application under the Scheme is up-to-date and accurate, and the applicant will inform Fáilte Ireland immediately if this ceases to be the case. Evidence to this effect must be maintained to substantiate this if audited.
 - That all acts, conditions and things required to be done and performed and to have happened before the applicant's acceptance of the terms and conditions of the Scheme have been done and performed and have happened in due and strict compliance with Irish law.
- No funding will be granted by Fáilte Ireland unless and until an application has been completed to Fáilte Ireland's satisfaction, and the applicant has accepted these Terms and Conditions. A Letter of Award will be issued to the Applicant confirming the offer, prior to payment being issued.
- That even in circumstances where the applicant has initially been approved to receive a grant, Fáilte Ireland retains an overall discretion and reserves its right to refuse to grant funding on reasonable grounds. For example, this reasonable refusal may be made on the basis that the applicant is an "undertaking in difficulty" for the purposes of EU State aid law, subject to an insolvency procedure in the Republic of Ireland, otherwise based on the financial prospects of the applicant business, there is a change in the EU Temporary Framework under which the Scheme is approved or on the basis that sufficient Exchequer Funding is no longer available.
- Fáilte Ireland is entitled to vary the terms and conditions applicable to the Scheme, in respect of applications that have not yet accepted the Terms and Conditions, without prejudice to its rights and any other requirements or criteria.
- Fáilte Ireland may at its discretion impose monitoring and reporting obligations on the applicant and the applicant will provide Fáilte Ireland with documentation and assistance in any audit of records. The applicant agrees that Fáilte Ireland may carry out inspections of applicant's records and measures taken by the applicants to ensure compliance with the Scheme.

- That the applicant will comply with EU State aid rules and agree to repay any grant monies required to be repaid to Fáilte Ireland or otherwise where the business or the project is no longer State aid compliant.
- In the case of medium and large applicants, that the applicant business was not an undertaking in difficulty, solvent and is able to pay its debts as they fall due as of 31 December 2019.
- In the case of small and micro applicants who were already in difficulty as of 31 December 2019, they must not be subject to collective insolvency procedure under Irish law, meaning:
 - No receiver or receiver and manager has been appointed over all or any of the assets of the company.
 - No petition seeking the winding up of the company has been presented.
 - No order has been made winding up the company on any grounds.
 - No resolution has been passed by the members to wind up the company on an insolvent basis.
 - No petition seeking the appointment of an examiner to the company has been presented.
 - No statutory demand has issued against the company pursuant to section 570 of the Companies Act 2014; and
 - No informal or formal compromise or scheme of arrangement has been entered into with any creditors of the company.
- The Applicant has completed or shall complete Fáilte Ireland's COVID-19 Safety Charter and shall adhere to the requirements set out therein and/or the appropriate sector specific guidelines for re-opening in light of COVID-19 (as may be amended from time to time).
- If the applicant is in breach of the terms and conditions of the Scheme, or has provided any false or inaccurate information as part of the application process, it will be required to pay back the grant with interest and any applicable recovery costs, in accordance with State aid rules.
- Fáilte Ireland may conduct an assessment into non-compliance by an applicant with these terms and conditions of the Scheme and reserves the right to review and revoke the grant, including where it receives corroborated third-party complaints.
- The timing of grant payments under the Scheme is subject to Fáilte Ireland being in receipt of sufficient funding from the Irish State to meet those payments. In the event of any unavailability or delay, there will be no liability on the part of Fáilte Ireland or the Irish State to make good any loss or damage suffered, or shortfall experienced by applicants.
- That the applicant is and will continue to be at all times fully compliant with all relevant legal obligations where applicable including, but not limited to, any in regard to employment, planning, the environment, taxation, child protection, equality of opportunity, the nine grounds of discrimination under the Equal Status Act 2000, local authority and industry requirements and any other requirements under Irish or EU law.
- All public bodies, including Fáilte Ireland, who are distributing Public Funding, are obliged to comply with the requirements of the Public Spending Code to ensure best value is achieved from state resources. Fáilte Ireland and applicants under this Scheme are also subject to the rules of the Department of Public Expenditure and Reform Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds. Successful applicants will be required to comply with the highest standard of transparency and accountability as set out therein. For more information see www.circulars.gov.ie/pdf/circular/per/2014/13.pdf
- Applicants are responsible for satisfying themselves that the aid being granted to them is being lawfully granted and to ensure adherence with State aid rules. If an applicant provides false information and this is found to be the case, this will result in the aid being recovered by Fáilte Ireland (with interest) on the grounds that this is illegal aid. Applicants are encouraged to carefully review, consider and adhere to these terms and conditions, together with the eligibility criteria of the Scheme for the purposes of State aid compliance. Applicants should exercise particular care where they are in receipt of other State Funding and seek professional advice where appropriate.
- At any time up to 31 December 2031, the applicant may be asked to make all books and records relating to the Scheme available to authorised Fáilte Ireland personnel and, upon the giving of seven days' notice, to any accountant, auditor, or other consultant appointed or designated by Fáilte Ireland or the European Commission.
- The applicant will provide all necessary cooperation and will comply with all directions, if any, which may be given by Fáilte Ireland or the Commission on foot of any resultant reports prepared by any such internal or external parties including any requirement that the grant be repaid.

- Fáilte Ireland may carry out an impact analysis of the Scheme to include a review of the impact of the funding. If selected to participate, the applicant must comply with, and facilitate, all research that is undertaken as part of this review.
- To facilitate the efficient monitoring of and compliance for the Scheme the applicant agrees to facilitate any staff member or representative of Fáilte Ireland or the European Commission.
- Where the applicant fails to comply with any of the Guidelines, Terms and Conditions contained in this document or information supplied is found to be incorrect Fáilte Ireland may, at its sole discretion:
 - require specific performance of the conditions of the Scheme and/or
 - require immediate repayment of the Grant, or any part of the Grant already paid, to Fáilte Ireland from the applicant and/or be under no obligation to pay the Grant or any part thereof to the applicant.

Fáilte Ireland reserve the right to amend the terms and conditions of the Scheme.

Freedom of Information

Fáilte Ireland may be required to disclose, in connection with the Scheme, (a) any information supplied by the applicant to Fáilte Ireland and (b) any relevant data accumulated by Fáilte Ireland in administering the Scheme, except where the information is considered to be commercially sensitive.

Fáilte Ireland will contact the applicant in this regard in advance; however, Fáilte Ireland may still decide to release this information if required by law.

Data Protection

Both the applicant and Fáilte Ireland shall have regard to their statutory obligations under the GDPR (2016/679) and the Data Protection Acts 1988 to 2018. In this regard, in so far as the applicant processes personal data for the purpose of this application it shall comply with its obligations as a "data controller" under the GDPR. Please read Fáilte Ireland's Privacy Policy for details [HERE](#).

Personal data supplied to Fáilte Ireland in relation to the Scheme and the applicant may be processed by Fáilte Ireland for the purposes of the administration of the Scheme.

Fáilte Ireland will be sharing information provided in the Application form or pursuant to the Scheme with Government Departments and/or Government Agencies, in the event that information is required from those organisations to ensure compliance with State aid and national legislation requirements.

Our lawful bases for processing your personal data is 'Legal Obligation' as public funding may be provided and we must adhere to EU State Aid Law. We are also using the lawful basis of 'Purpose of a Contract' because the successful applicants will be issued with a Letter of Award. In addition, Fáilte Ireland's statutory purpose, under the National Tourism Development Authority Act, 2003 is to develop and promote Ireland's tourism industry, which includes helping to develop and promote tourism businesses and experiences. This means that the lawful basis we use to process your personal data is our 'Legislative Mandate'.

Should your application be successful we will retain it for 10 years.

EU State Aid

Fáilte Ireland is the grant aiding Authority for the Scheme. The legal basis of the Scheme is the National Tourism Development Authority Act, 2003. Grants are provided in accordance with the criteria set out above, subject to EU State Aid law.

Aid being provided towards this Scheme is subject to the provisions of the European Commission's State Aid Temporary Framework as adopted on 19 March 2020 C (2020) 1863 and incorporating its four amendments – C (2020) 2215 of 3 April 2020, C (2020) 3156 of 8 May 2020, C (2020) 4509 of 29 June 2020, C (2020) 7127 of 13 October 2020 and C(2021) 564 of 28 January 2021– for measures to support the economy in the current COVID-19 outbreak.

The Scheme will be operated under the EU's Covid-19 Temporary Aid Framework (the 'Temporary Framework')*. To fall within the Temporary Framework its provisions must be complied with in all cases and in all respects in so far as they apply to State Aid for a particular applicant. While Fáilte Ireland has a primary responsibility to comply with those requirements and other State Aid rules, compliance also depends on the co-operation of applicants, including their adherence to these Guidelines, their candour in making applications to us and, ultimately, their compliance with the terms and conditions attaching to the grant, if successful.

**A consolidated version of the Temporary Framework as of 13 October 2020 is available at: https://ec.europa.eu/competition/state_aid/what_is_new/TF_informal_consolidated_version_as_amended_28_january_2021_en.pdf. It is the applicant's responsibility to ensure that it is aware of any amendments to the Temporary Framework and applicants are free (and encouraged) to take legal advice as appropriate on how State aid rules apply in their particular situation. Please note that it is a requirement of the Temporary Framework that the aid is granted no later than 31 December 2021 (subject to any extension by the EU Commission).*



Fáilte Ireland
National Tourism Development Authority



Riailas na hÉireann
Government of Ireland