Minister Donohoe announces additional ‘restart week’ under Covid Restrictions Support Scheme to assist businesses in reopening

From Department of Finance

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The Minister for Finance, Paschal Donohoe TD, has today (Wednesday) announced an enhancement to the Covid Restrictions Support Scheme (CRSS) whereby businesses can claim for an additional one week payment to assist them in reopening after a period of Covid restrictions.

The extra week which will be provided for by way of an amendment to Section 11 of the Finance Bill, will be paid to businesses the week after the restrictions are lifted as a further support to businesses on reopening. This is designed to take account of the fact that businesses may take some time and incur additional cost as they re-open once the restrictions are lifted.

The additional week is payable if the restrictions are in place for 3 weeks or more and can be claimed at the end of the restriction period.

The CRSS is a targeted support for businesses significantly impacted by restrictions introduced by the Government under public health regulations to combat the effects of the Covid-19 pandemic.

A two-step process is necessary to make a claim under the CRSS. The qualifying person must first register for CRSS on Revenue Online Service’ (ROS) and then complete a claim in respect of a claim period or claim periods. Revenue have been accepting registrations for the scheme since 1 November, and the claims process is open since 17th November with over €45.5million in payments already issued.

The details of the scheme have been published in Finance Bill 2020 and the key features of the scheme are:

- CRSS is designed to assist those businesses, who as a direct result of the restrictions as set out in the Government’s ‘Living with Covid-19’ Plan, have been forced to temporarily close or been significantly impacted in operating from their premises;
- The scheme will generally operate when Level 3 or higher is in place and will cease when restrictions are lifted;
• The scheme will apply to businesses where Government restrictions prohibit or reduce access by customers to their business premises;

• Qualifying businesses can apply to the Revenue Commissioners for a cash payment in respect of an advance credit for trading expenses for the period of the restrictions;

• To qualify under the scheme, a business must be able to demonstrate that, because of the Covid restrictions, the turnover of the business in the period for which the restrictions are in operation, and for which a claim is made, will be no more than 25% of an amount equal to the average weekly turnover of the business in 2019 (or average weekly turnover in 2020 in the case of a new business) multiplied by the number of weeks in the period for which a claim is made;

• The scheme will operate from 13 October 2020 to 31 March 2021 and there is provision for the Minister for Finance to vary aspects of the scheme by Ministerial Order.

Revenue have published an overview of the scheme with some detailed examples, together with guidance on the operation of the scheme on www.revenue.ie.

The Minister for Finance, Paschal Donohoe said:

‘I am confident that the Covid Restrictions Support Scheme will provide much needed support to businesses that have had to close as a result of the restrictions necessary to address the spread of the Covid 19 virus. As we anticipate changes to the restrictions in the coming period, there will be an extra payment available to those businesses who can reopen to help with these expected and associated costs. This may be claimed through the Revenue Online System as was the case with the CRSS claims’.

“The additional week is payable if the restrictions are in place for three weeks or more and can be claimed at the end of the restriction period. We understand the difficulties businesses and individuals are facing and the Government remains committed to timely and targeted supports. The CRSS is just one part of the Government’s supports, which also include the wage subsidy schemes and temporary reduction in the VAT rate. Specific sectoral schemes are also being rolled out which will support many businesses who may not qualify for CRSS.

“The scheme came into effect from Budget day 13th October and the scheme will be implemented by the Revenue Commissioners. Revenue has been accepting registrations for the scheme since 1 November, and the claims process has been open since 17th November with over €45.5million in payments already issued. Claims can still be submitted to cover the period covering the current period of restrictions (to 1 December) until December 8th.

“I’m encouraging all eligible businesses to register with Revenue on ROS for the scheme so that they can participate in the scheme with payments issuing in 2-3 days following receipt of a valid claim. This will provide much needed funds to assist businesses in getting the doors back open so that they can do what they do best and begin trading again.”