

Claims process opens tomorrow for Covid Restrictions Support Scheme to support businesses significantly impacted by Covid restrictions - Donohoe

From [Department of Finance](#)

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The Minister for Finance, Paschal Donohoe TD, has today (Monday) welcomed the announcement by the Revenue Commissioners that the claims process for businesses registered for the Covid Restriction Support Scheme (CRSS) will open tomorrow, Tuesday 17th November.

There are two steps required 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 has been accepting registrations for the scheme since 1 November, and claims will be accepted from tomorrow with payments made shortly thereafter. Eligible businesses who have registered for CRSS on the Revenue Online Service (ROS) can access the claims portal via the eRepayments system on ROS.

A business can make a claim for the current restrictive period up to 1 December. If a business was restricted in a relevant geographical location at Level 3 their period will run from 13 October to 1 December, whereas the claim period for a business affected at Level 4 or 5 will be different. One payment will be made in respect of the claim period, with payments made within 3 days of a qualifying claim.

For any future restricted periods, a business can make a claim prospectively for the expected restrictive period, in blocks of 3 weeks or part thereof. Businesses will reassess their eligibility for each claim. This will allow the system to take account of any change in circumstances and minimise the risk of overpayments.

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. The CRSS is designed to assist those businesses where Government restrictions, set out in the Government's 'Living with COVID-19 Plan', prohibit or significantly restrict customers from accessing their business premises. Under the Scheme, 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.

Over 9,500 businesses have already registered for the scheme on ROS.

Revenue has published detailed guidance on the operation of the scheme on www.revenue.ie

Minister Donohoe said:

‘The CRSS has been designed specifically with the needs of businesses that have been most directly impacted by public health restrictions at its heart and is simple and straightforward to apply for’.

“This Government will continue to support such businesses while they cannot trade normally, and put them in a position to ensure viability so that they are in a stronger position as the public health situation improves and the economy recovers.

“The CRSS is an important element in the extensive range of supports that the Government has put in place to assist businesses through the Covid-19 pandemic, including wage and income supports and a range of measures announced as part of Budget 2021 to support particular sectors, including tourism and live entertainment.

“I’m encouraging all eligible businesses to submit their claim using the eRepayments system and ROS and if they have not already done so to register with Revenue on ROS so that they can participate in the scheme. Revenue has again proven to be highly responsive in putting arrangements in place so that qualifying businesses completing the claims process tomorrow will receive payment by the end of this week, giving them much needed support during this challenging time.”

ENDS

Notes for Editors:

Outline of Scheme

- The CRSS provides support for businesses that are forced to temporarily close or to operate at significantly reduced levels because of Covid restrictions that either prohibit, or significantly restrict, customers of the business from accessing the premises in which the business is carried on. Generally, this refers to Covid restrictions at Level 3, 4 or 5 of the Government’s Plan for Living with Covid-19 but certain businesses may qualify for the support where lower levels of restrictions are in operation.
- The scheme will be open to companies and the self-employed carrying on a trade in a business premises where the Government restrictions directly prohibit or restrict access to the premises by customers. Where a business has multiple geographical trading locations it is proposed that the business will be in a position to claim for each trading premises separately. It is also available to persons who carry on a trade in partnership.
- 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.

- A qualifying person will be able to make a claim to Revenue under the CRSS for a cash payment to be known as an “Advance Credit for Trading Expenses”. This payment will be equal to 10% of their average weekly turnover in 2019 up to €20,000 and 5% thereafter, subject to a maximum weekly payment of €5,000, for each week that their business is affected by the Covid restrictions.

Weekly turnover	Rate	Amount
First €20,000	10%	€2,000
Next €60,000	5%	€3,000
Maximum payment €5,000		

- To make a claim under the scheme, a number of other conditions must be satisfied including that the person has an up to date tax clearance certificate and complied with their Value-Added Tax obligations. The person must register to claim on the ‘Revenue Online Service’ and make a declaration that they satisfy the conditions to make a claim under this section. Where Covid restrictions for a geographical region are extended beyond the date on which they were due to expire, a new claim is required for each extension period.
- Specific anti abuse provisions are included to deter the potential for fraudulent claims.
- Provision is made for the publication of the name of claimants of CRSS on Revenue’s website.

Duration

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.

Purpose of the scheme

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.

Qualification criteria (please see Revenue.ie for full details)

In order to qualify for participation in the scheme, businesses will need to:

- Be a self-employed individual or companies who carry on a trade or trading activities, the profits from which are chargeable to tax under Case I of Schedule D. It is also available to persons who carry on a trade in partnership;
- Operate from a fixed business premises located wholly within a geographical region for which Covid restrictions are in operation, and that premises has, due to the significant Covid-19 restrictions, to either temporarily closed to customers or is substantially restricted in operating;
- As a result of these significant restrictions, is operating at less than 25% of turnover in 2019;
- Have an up to date tax clearance certificate;
- Have complied with their Value-Added Tax obligations;
- Intend resuming trading when restrictions are lifted;

- Register for the scheme on the ‘Revenue Online Service’ and make a declaration that they satisfy the conditions to make a claim.

Operation of the scheme

Qualifying businesses will be able to make a claim to Revenue under the CRSS for a cash payment, which will be known as an “Advance Credit for Trading Expenses” (“ACTE”). The ACTE will provide an immediate cash support to businesses. The amount of the ACTE will be based on an amount equal to 10% of the average weekly turnover of the business in 2019 (or in the case of new businesses, the average weekly turnover in 2020) up to €20,000 and 5% thereafter, subject to a maximum weekly payment of €5,000.

All eligible businesses can claim the support irrespective of their turnover levels, but the amount of the ACTE cannot exceed the lower of the amount based on 10%/5% of the relevant weekly turnover or €5,000 per week.

Where Covid restrictions for a geographical region are extended beyond the date on which they were due to expire, a new claim is required for each extension period.