



83TACD2022

Between

[REDACTED]

Appellant

and

THE REVENUE COMMISSIONERS

Respondent

Determination

Introduction

1. This matter comes before the Tax Appeals Commission (hereinafter “the Commission”) as an appeal against a refusal by the Revenue Commissioners (“the Respondent”) to allow the Appellant to register for and avail of the Covid Restrictions Support Scheme (“CRSS”).
2. CRSS was introduced by section 11 of the Finance Act 2020. It amends the Taxes Consolidation Act 1997 (“TCA 1997”) by inserting two sections, section 484 and section 485.
3. Section 484 TCA 1997 sets out the objectives of the CRSS which it states are “*to provide the necessary stimulus to the economy.... so as to mitigate the effects, on the economy, of Covid-19...*”
4. Section 485 TCA 1997 sets out the eligibility criteria and details of the scheme. It permits eligible businesses to make a claim to the Revenue Commissioners for a payment known as Advance Credit for Trading Expenses (ACTE).

5. Section 485 (24) TCA 1997 provides a right of appeal to the Commission where a Revenue Officer determines an entity does not meet the eligibility criteria for the scheme. In accordance with that section, the Appellant makes their appeal.

Background

6. The Appellant commenced trading on the [REDACTED] and advised the Respondent that it intended on providing “legal services” when it registered for taxes on the [REDACTED]
7. The business is wholly owned by [REDACTED] (“the director”), a retired Lawyer from the United Kingdom and the business is operated from his residence located in County [REDACTED].
8. The director advised he was no longer a member of the Law Society, having retired, and the majority of the work conducted by the Appellant was on behalf of management companies which serviced properties situated in Spain.
9. The director on behalf of the Appellant advised the typical business model was that twice a year the owners of these Spanish properties got management charge bills from the management companies (which are called “communities” in Spain) and typically 90% of owners pay their bills while 10% do not pay.
10. The director advised that it was generally engaged by the requisite chairperson of communities. The management fees relating to these properties were used for the upkeep and maintenance of the various community common areas and grounds.
11. The director stated that the communities responsible for the collection of the management fees frequently let yearly charges accrue unpaid for a number of years and, when they remained unpaid, engaged the Appellant as a debt collector to secure payment of the arrears. The Appellant in turn was entitled to a commission, generally [REDACTED]% of the collected debt, for cases which it managed successfully and secured payment of the arrears.
12. The director advised that the majority of property owners pursued were British nationals and if they failed to pay their outstanding arrears after communication, the director ordinarily attended the small claims court in the UK and obtained a charging order against the property owner’s assets.
13. The director explained to the Commissioner that a right of audience before the UK small claims court did not require the person appearing before that court to have a

legal qualification such as being a solicitor or barrister and any private individual could so appear.

14. There was correspondence exchanged between the Appellant and the Respondent during the months of January and February 2021 regarding the Appellant's application for the CRSS. This correspondence cumulated in the Respondent issuing a Determination Notice on the 17th February 2021 denying the Appellant eligibility and advising them of their right of appeal to the Commission.
15. On the 23rd February 2021, the Appellant exercised their right of appeal and lodged their appeal with the Commission.
16. By way of clarification, the Respondent wrote to the Appellant on the 23rd February 2021 advising them while the Determination Notice which issued to them on the 17th February 2021 stated that they were denied inclusion on the CRSS on several grounds. This included that their turnover was not reduced by 25% of the 2019 base period and they were not required to significantly restrict customers from accessing their business premises. The Respondent explained that these grounds were a clerical error which arose owing to the volume of enquiries being made at that time. The Respondent clarified the Appellant was considered ineligible for the scheme on the basis that their profits were not chargeable to tax under Case I of Schedule D and that the business was not ordinarily carried on from a business premises as defined.

Legislation and Guidelines

17. The legislation relevant to this appeal is as follows:

Section 484 TCA 1997 – “*Objectives of Section 485, purposes for which its provisions are enacted and certain duty of Minister for Finance respecting those provisions' operation*” provides:

- (1) (a) *The objectives of section 485 are to—*
 - (i) *provide the necessary stimulus to the economy (in addition to that provided by Part 7 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 and the Financial Provisions (Covid-19) (No. 2) Act 2020) so as to mitigate the effects, on the economy, of Covid-19, and*
 - (ii) *if, as of 1 January 2021, no agreement stands entered into between the European Union and the United Kingdom (with respect to the future relations between them on the relevant matters), mitigate the effects on the economy which are apprehended may arise therefrom.*

(b) In paragraph (a) ‘relevant matters’ means the matters described in Part II of the Political declaration setting out the framework for the future relationship between the European Union and the United Kingdom³.

(c) The purposes for which the several provisions of section 485 (in this section referred to as the ‘Covid Restrictions Support Scheme’) are, in furtherance of the foregoing objectives, enacted are:

(i) in addition to the provision of basic mechanisms to fulfil those objectives, to ensure the efficient use of the Covid Restrictions Support Scheme so as to minimise the cost to the Exchequer of the scheme (so far as consistent with fulfilment of those objectives);

(ii) to avoid, where possible, allocation of resources to sectors of the economy that are not in need of direct stimulus by means of the Covid Restrictions Support Scheme (and which sectors may reasonably be expected to be restored to financial viability and an eventual growth path by the indirect effects of the scheme);

(iii) to protect the public finances through mechanisms for the discontinuance or amendment of one or more of the payments under the Covid Restrictions Support Scheme (or for their variation) in defined circumstances;

(iv) to take account of the need to reflect changes in circumstances of persons who, as businesses, are persons in respect of whom payments under the Covid Restrictions Support Scheme are being made, in cases where such persons avail themselves of other financial supports provided by the State;

(v) to take account of changes in the State’s economic circumstances and the demands on its financial resources which may occur in the remainder of the current financial year and thereafter.

(d) It shall be the duty of the Minister for Finance to monitor and superintend the administration of the Covid Restrictions Support Scheme (but this paragraph does not derogate from the function of the care and management conferred on the Revenue Commissioners by section 485(21)).

(e) Without prejudice to the generality of paragraph (d), the Minister for Finance shall cause an assessment, at such intervals as he or she considers appropriate but no less frequently than every 3 months beginning on 13 October 2020, of the following, and any other relevant matters, to be made—

(i) up-to-date data compiled by the Department of Finance relating to the State’s receipts and expenditure,

(ii) up-to-date data from the register commonly referred to as the 'Live Register' and data related to that register supplied to the Department of Finance by the Department of Business, Enterprise and Innovation (whether data compiled by that last mentioned Department of State from its own sources or those available to it from sources maintained elsewhere in the Public Service),

(iii) such other data as the Minister for Finance may consider relevant in relation to the impact from, and effects of, Covid-19 or the fact (should that be so) of there not being an agreement of the kind referred to in paragraph (a)(ii),

and, if the following is commissioned, by reference to an assessment, on economic grounds, of the Covid Restrictions Support Scheme that may be commissioned by the Minister for Finance and any opinion as to the sustainability of the scheme expressed therein.

(f) Following an assessment under paragraph (e), it shall be the duty of the Minister for Finance, after consultation with the Minister for Public Expenditure and Reform, to determine whether it is necessary to exercise any or all of the powers under subparagraphs (i) to (vi) of subsection (2)(a) so, as appropriate, to—

(i) fulfil, better, the objectives specified in paragraph (a), or

(ii) facilitate the furtherance of any of the purposes specified in paragraph (c), and, if the Minister for Finance determines that such is necessary, the powers under one, or more than one, as provided in that subsection (2)(a), of those subparagraphs (i) to (vi) shall become and be exercisable by the Minister for Finance.

(2) (a) Where the Minister for Finance makes a determination of the kind lastly referred to in subsection (1) (f), the Minister for Finance shall, as he or she deems fit and necessary—

(i) make an order that the reference in the definition of 'Covid restrictions' in section 485(1) to restrictions provided for in regulations made under sections 5 and 31A of the Health Act 1947 that are for the purpose of preventing, or reducing the risk of, the transmission of Covid-19 and which have the effect of restricting the conduct of certain business activity during the specified period shall be limited in such respects as are specified in the order (including, if the Minister for Finance considers appropriate, by the specification of a requirement, with respect to the restriction of certain business activity, that particular business activity

must be affected by the restriction to a specified extent) and an order under this subparagraph shall make such additional modifications to the provisions of section 485 as the Minister for Finance may consider necessary and appropriate in consequence of the foregoing limitation,

(ii) make an order that the day referred to in the definition of 'specified period' in section 485(1) as the day on which the period there referred to shall expire shall be such day as is later than 31 March 2021 (but not later than 31 December 2021) as the Minister for Finance considers appropriate and specifies in the order,

(iii) make an order that the percentage specified in section 485(4) (b) (i) shall be such a percentage, that is greater or lower than the percentage specified in that provision, as the Minister for Finance—

(I) considers necessary to—

(A) fulfil, better, the objectives specified in subsection (1)

(a), or

(B) facilitate the furtherance of any of the purposes specified in subsection (1) (c),

and

(I) specifies in the order,

(iv) make an order that the percentage specified in subparagraph (i) (I) or subparagraph (ii)(I) of section 485 (7) (a) shall be such a percentage, that is greater or lower than the percentage specified in that subparagraph (i)(I) or subparagraph (ii)(I), as the Minister for Finance—

(I) considers necessary to—

(A) fulfil, better, the objectives specified in subsection (1)

(a), or

(B) facilitate the furtherance of any of the purposes specified in subsection (1) (c),

and

(II) specifies in the order,

(v) make an order that the percentage referred to in subparagraph (i) (II) or subparagraph (ii)(II) of section 485 (7) (a) shall be such a percentage, that is greater or lower than that percentage specified in that subparagraph (i)(II) or subparagraph (ii)(II), as the Minister for Finance—

(I) considers necessary to—

(A) fulfil, better, the objectives specified in subsection (1) (a), or

(B) facilitate the furtherance of any of the purposes specified in subsection (1) (c),

and

(II) specifies in the order,

(vi) make an order either that subsection (8) of section 485 shall cease to be in operation on and from such day, or that the election referred to in paragraph (b) of that subsection, which that subsection enables a qualifying person to make, shall not be exercisable save in such circumstances, as the Minister for Finance—

(I) considers necessary to—

(A) fulfil, better, the objectives specified in subsection (1) (a), or

(B) facilitate the furtherance of any of the purposes specified in subsection (1) (c),

and

(III) specifies in the order,

and any matter that is provided for in the preceding subparagraphs is referred to in section 485(3) as a ‘modification’.

(b) Where an order under subparagraph (i), (ii), (iii), (iv), (v) or (vi) of paragraph (a) is proposed to be made, a draft of the order shall be laid before Dáil Éireann and the order shall not be made unless a resolution approving of the draft has been passed by that House.

Section 485 TCA 1997, “Covid Restrictions Support Scheme” provides:

(1) In this section—

“applicable business restrictions provisions” shall be construed in the manner provided for in the definition of ‘Covid restrictions period’ in this subsection;

“business activity”, in relation to a person carrying on a trade either solely or in partnership, means—

(a) where customers of the trade acquire goods or services from that person from one business premises, the activities of the trade, or

(b) where customers of the trade acquire goods or services from that person from more than one business premises, the activities of the trade relevant to each business premises,

and where customers of the trade acquire goods or services from that person other than through attending at a business premises, that portion of the trade which relates to transactions effected in that manner shall be deemed to relate to the business premises or, where there is more than one business premises, shall be apportioned between such business premises on a just and reasonable basis;

“business premises”, in relation to a business activity, means a building or other similar fixed physical structure from which a business activity is ordinarily carried on;

“chargeable period” has the same meaning as in section 321 (2);

“claim period” means a Covid restrictions period, or a Covid restrictions extension period, as the context requires;

“Covid-19” has the same meaning as it has in the Emergency Measures in the Public Interest (Covid-19) Act 2020;

“Covid restrictions” means restrictions provided for in regulations made under sections 5 and 31A of the Health Act 1947, being restrictions for the purpose of preventing, or reducing the risk of, the transmission of Covid-19 and which have the effect of restricting the conduct of certain business activity during the specified period;

“Covid restrictions extension period” has the meaning assigned to it in subsection (2);

“Covid restrictions period”, in relation to a relevant business activity carried on by a person, means a period for which the person is required by provisions of Covid restrictions to prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity is carried on (referred to in this section as ‘applicable business restrictions provisions’) and is a period which commences on the Covid restrictions period commencement date and ends on the Covid restrictions period end date;

“Covid restrictions period commencement date”, in relation to a relevant business activity, means the later of—

(a) 13 October 2020, or

(b) the day on which applicable business restrictions provisions come into operation (not having been in operation on the day immediately preceding that day);

“Covid restrictions period end date”, in relation to a relevant business activity, means the earlier of—

(a) the day which is three weeks after the Covid restrictions period commencement date,

(b) the day that is specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions period commencement date) to be the day on which the applicable business restrictions provisions shall expire,

(c) the day preceding the first day following the Covid restrictions period commencement date, on which the applicable business restrictions cease to be in operation (by reason of the terms in which the Covid restrictions stand being different from how they stood as referred to in paragraph (b)),
or

(d) 31 March 2021,

and, for the purposes of paragraph (c)—

(i) the fact (if such is the case) that regulations made under sections 5 and 31A of the Health Act 1947 are revoked and replaced by fresh regulations thereunder (but the applicable business restrictions provisions continue to apply to the relevant business activity) is immaterial, and

(ii) the first reference in that paragraph to the terms in which the Covid restrictions stand is a reference to their terms as provided for in those fresh regulations;

“partnership trade” has the same meaning as in section 1007;

“precedent partner”, in relation to a partnership and a partnership trade, has the same meaning as in section 1007;

relevant business activity” has the meaning assigned to it in subsection (4);

“relevant geographical region” means a geographical location for which Covid restrictions are in operation;

“specified period” means the period commencing on 13 October 2020 and expiring on 31 March 2021;

“tax” means income tax or corporation tax;

“trade” means a trade any profits or gains arising from which is chargeable to tax under Case I of Schedule D.

- (2) *(a) Subject to subsection (8), where, in relation to a relevant business activity carried on by a person, applicable business restrictions provisions continue to apply, by reason of regulations made or amended under sections 5 and 31A of the Health Act 1947, to the relevant business activity on the day after the end of a Covid restrictions period, the period for which those restrictions continue to so apply is referred to in this section as a ‘Covid restrictions extension*

period', which period commences on the foregoing day (referred to in this section as a 'Covid restrictions extension period commencement date') and ends on the Covid restrictions extension period end date.

(b) In this section, 'Covid restrictions extension period end date', in relation to a relevant business activity, means the earlier of—

(i) the day which is three weeks after the Covid restrictions extension period commencement date,

(ii) the day that is specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions extension period commencement date) to be the day on which the applicable business restrictions provisions shall expire,

(iii) the day preceding the first day, following the Covid restrictions extension period commencement date, on which the applicable business restrictions provisions cease to be in operation (by reason of the terms in which the Covid restrictions stand being different from how they stood as referred to in subparagraph (ii)), or

(iv) 31 March 2021,

and, for the purposes of subparagraph (iii)—

(i) the fact (if such is the case) that regulations made under sections 5 and 31A of the Health Act 1947 are revoked and replaced by fresh regulations thereunder (but the applicable business restrictions provisions continue to apply to the relevant business activity) is immaterial, and

(ii) the first reference in that subparagraph to the terms in which the Covid restrictions stand is a reference to their terms as provided for in those fresh regulations.

(c) Where, in relation a relevant business activity carried on by a person, applicable business restrictions provisions continue to apply, by reason of regulations made or amended under sections 5 and 31A of the Health Act 1947, to the relevant business activity on the day after the end of a Covid restrictions extension period, the period for which those restrictions continue to so apply is also referred in this subsection as a 'Covid restrictions extension period' which period commences on the foregoing day and ends on the Covid restrictions extension period end date.

(3) The following provisions made in this section, namely:

(a) the reference in the definition of ‘Covid restrictions’ in subsection (1) to restrictions provided for in regulations made under sections 5 and 31A of the Health Act 1947 that are for the purpose of preventing, or reducing the risk of, the transmission of Covid-19 and which have the effect of restricting the conduct of certain business activity during the specified period;

(b) the specification of 31 March 2021 in the definition of ‘specified period’ in subsection (1) as the date on which the period there referred to shall expire;

(C) the specification of 25 per cent in subsection (4) (b) (i);

(d) the specification of 10 per cent in subsection (7)(a)(i)(I) or (ii)(I);

(e) the specification of 5 per cent in subsection (7) (a) (i) (II) or (ii)(II);

(f) subsection (8) and the election referred to in paragraph (b) of it which a qualifying person is, by virtue of that subsection, enabled to make, shall, together with any other provision of this section that the following modification relates to, be construed and operate subject to any modification that is provided for in an order made under section 485(2)(a) and which is in force.

(4) (a) In this section—

“average weekly turnover from the established relevant business activity” means the average weekly turnover of the person, carrying on the activity, in respect of the established relevant business activity for the period commencing on 1 January 2019 and ending on 31 December 2019;

“average weekly turnover from the new relevant business activity”, means the average weekly turnover of the person, carrying on the activity, in respect of the new relevant business activity in the period commencing on the date on which the person commenced the business activity and ending on 12 October 2020;

“established relevant business activity” means, in relation to a person, a relevant business activity commenced by that person before 26 December 2019;

“new relevant business activity” means, in relation to a person, a relevant business activity commenced by that person on or after 26 December 2019 and before 13 October 2020;

“relevant business activity”, in relation to a person, means a business activity which is carried on by that person in a business premises located wholly in a relevant geographical region;

“relevant turnover amount” means—

- (i) where a person carries on an established relevant business activity, an amount determined by the formula—*

$$A \times B$$

where—

A is the average weekly turnover from the established relevant business activity, and

B is the total number of full weeks in the claim period,

or

- (ii) where a person carries on a new relevant business activity, an amount determined by the formula—*

$$A \times B$$

where—

A is the average weekly turnover from the new relevant business activity, and

B is the total number of full weeks that comprise the claim period.

(b) Subject to subsections (5) and (6), this section shall apply to a person who carries on a relevant business activity and who—

(i) in accordance with guidelines published by the Revenue Commissioners under subsection (22), demonstrates to the satisfaction of the Revenue Commissioners that, in the claim period, because of applicable business restrictions provisions that prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity of the person is carried on—

(I) the relevant business activity of the person is temporarily suspended, or

(II) the relevant business activity of the person is disrupted,

such that the turnover of the person in respect of the relevant business activity in the claim period will be an amount that is 25 per cent (or less) of the relevant turnover amount, and

(ii) satisfies the conditions specified in subsection (5),

(hereafter referred to in this section as a ‘qualifying person’).

(5) The conditions referred to in subsection (4) (b) (ii) are—

(a) the person has logged on to the online system of the Revenue Commissioners (in this section referred to as 'ROS') and applied on ROS to be registered as a person to whom this section applies and as part of that registration provides such particulars as the Revenue Commissioners consider necessary and appropriate for the purposes of registration and which particulars shall include those specified in subsection (14),

(b) for the claim period, the person completes an electronic claim form on ROS containing such particulars as the Revenue Commissioners consider necessary and appropriate for the purposes of determining the claim and which particulars shall include those specified in subsection (14),

(c) for the claim period, the person makes a declaration to the Revenue Commissioners through ROS that the person satisfies the conditions in this section to be regarded as a qualifying person for that claim period,

(d) the person has complied with any obligations that apply to that person in respect of the registration for, and furnishing of returns relating to, value-added tax,

(e) the person is throughout the claim period eligible for a tax clearance certificate, within the meaning of section 1095, to be issued to the person, and

(f) the person would, but for the Covid restrictions, carry on the business activity, that is a relevant business activity, at the business premises in a relevant geographical region, and intends to carry on that activity when applicable business restrictions provisions cease to be in operation in relation to that relevant business activity.

- (6) Where a relevant business activity of a qualifying person does not constitute a whole trade carried on by that person, then, for the purposes of determining whether the requirements in subsection (4)(b) (i) are met, the relevant business activity shall be treated as if it were a separate trade and the turnover of the whole trade shall be apportioned between the separate trade and the other part of the trade on a just and reasonable basis, and the amount of turnover attributed to the separate trade during the claim period shall not be less than the amount that would be attributed to the separate trade if it were carried on by a distinct and separate person engaged in that relevant business activity.*

(7) *Subject to subsections (10) and (11), on making a claim under this section, a qualifying person shall, in respect of each full week comprised within the claim period, be entitled to an amount equal to the lower of—*

(a)(i) where the qualifying person carries on an established relevant business activity, an amount equal to the sum of—

(I) 10 per cent of so much of the average weekly turnover from the established relevant business activity as does not exceed €20,000, and

(II) 5 per cent of any amount of the average weekly turnover from the established relevant business activity as exceeds €20,000,

Or

(iii) where the qualifying person carries on a new relevant business activity, an amount equal to the sum of—

(I) 10 per cent of so much of the person's average weekly turnover from the new relevant business activity as does not exceed €20,000, and

(II) 5 per cent of any amount of the person's average weekly turnover from the new relevant business activity as exceeds €20,000,

and

(b) €5,000 per week,

and any amount payable under this section is referred to in this section as an 'advance credit for trading expenses'.

(8) (a) *Where, in relation to a relevant business activity carried on by a person—*

(i) applicable business restrictions provisions were in operation such that a qualifying person made a claim under this section in respect of a claim period and that claim, taken together with any claims made by the person immediately preceding that claim, is in respect of a continuous period of not less than three weeks, and

(ii) those applicable business restrictions provisions cease to be in operation, then, where that qualifying person, within a reasonable period of time from the date on which the applicable business restrictions provisions cease to be in operation, resumes or continues, as the case may be, supplying goods or services to customers from the business premises in which the qualifying person's relevant business activity is carried on, that qualifying person may make an election under paragraph (b).

(b) Where no part of the week immediately following the date on which the applicable business restrictions provisions ceased to be in operation in respect of a relevant business activity would otherwise form part of a Covid restrictions period or a Covid restrictions extension period, a qualifying person to whom paragraph (a) applies may elect to treat that week as a Covid restrictions extension period and may make a claim under this section in respect of that period.

(9) A claim made under this section in respect of an advance credit for trading expenses shall be made—

(a) subject to paragraph (b), no later than—

(i) eight weeks from the date on which the claim period, to which the claim relates, commences, or

(ii) if the date on which the qualifying person is registered as a person to whom this section applies (following an application which is made in accordance with subsection (5) (a) and within the period of eight weeks specified in subparagraph (i)) falls on a date subsequent to the expiry of the period of eight weeks so specified, three weeks from the date on which the person is so registered,

and

(b) in the case of a claim made under this section that is referred to in subsection (8), no later than eight weeks from the date on which the applicable business restrictions provisions concerned cease to be in operation.

(10) Where, for any week comprised within a claim period, a person is a qualifying person in relation to more than one relevant business activity carried on from the same business premises, and a claim is made in relation to each relevant business activity, the amount the qualifying person shall be entitled to claim under this section in respect of all of those relevant business activities for any weekly period shall not exceed the amount specified in subsection (7)(b) and subsection (7) shall apply with any necessary modifications to give effect to this subsection.

(11) (a) Where a relevant business activity in respect of which a person is a qualifying person is carried on as the whole or part of a partnership trade, then any claim made under this section for an advance credit for trading expenses in respect of the relevant business activity shall be made by the precedent partner on behalf of the partnership and each of the partners in that partnership

and the maximum amount of any such claim made in respect of the relevant business activity in any weekly period shall not exceed the lower of the amounts specified in subsection (7)(a)(i) or (a)(ii), as the case may be.

(b) Where a claim is made under this section by a precedent partner for an advance credit for trading expenses in respect of a relevant business activity carried on as the whole or part of a partnership trade then—

- (i) for the purposes of subsections (15) and (16), each partner shall be deemed to have claimed, in respect of that partner's several trade, a portion of the advance credit for trading expenses calculated as—*

$$A \times B$$

where—

A is the advance credit for trading expenses claimed by the precedent partner, and

B is the partnership percentage at the commencement of the claim period,

- (ii) the precedent partner shall, in respect of each such claim, provide a statement to each partner in the partnership containing the following particulars—*

(I) the partnership name and its business address,

(II) the amount of advance credit for trading expenses claimed by the precedent partner on behalf of the partnership and each partner,

(III) the profit percentage for each partner,

(IV) the portion of the advance credit for trading expenses allocated to each partner,

(V) the commencement and cessation date of the claim period, and

(VI) the chargeable period of the partnership trade in which the claim period commences,

- (iii) for the purposes of subsections (17) and (18), references to a person making a claim shall be taken as references to the precedent partner making the claim on behalf of the partnership and each of its partners, and*
- (iv) for the purposes of subsection (19), section 1077E shall apply as if references to a person were references to each partner and the references to a claim were a*

reference to a claim deemed to have been made by each partner under subparagraph (i).

- (12) Any reference to 'turnover' in this section means any amount recognised as turnover in a particular period of time in accordance with the correct rules of commercial accounting, except for any amount recognised as turnover in that particular period of time due to a change in accounting policy.*
- (13) Where a person makes a claim for an advance credit for trading expenses under this section, in computing the amount of the profits or gains of the trade, to which the relevant business activity relates, for the chargeable period in which the claim period commences, the amount of any disbursement or expense which is allowable as a deduction, having regard to section 81, shall be reduced by the amount of the advance credit for trading expenses and the advance credit for trading expenses shall not otherwise be taken into account in computing the amount of the profits or gains of the trade for that chargeable period.*
- (14) (a) The particulars referred to in paragraphs (a) and (b) of subsection (5) are those particulars the Revenue Commissioners consider necessary and appropriate for the purposes of determining a claim made under this section, including—*
- (i) in relation to a qualifying person—*
 - (I) name,*
 - (II) address, including Eircode, and*
 - (III) tax registration number,**and*
 - (ii) in relation to a relevant business activity—*
 - (I) name under which the business activity is carried on,*
 - (II) a description of the business activity,*
 - (III) address, including Eircode, of the business premises where the business activity is carried on,*
 - (IV) where the business activity was commenced prior to 26 December 2019, the average weekly turnover of the qualifying person in respect of the business activity in the period commencing on 1 January 2019 and ending on 31 December 2019,*
 - (V) where a trade is carried on in more than one business premises, the turnover of the qualifying*

person in respect of the business premises, to which the relevant business activity relates, in the period commencing on 1 January 2019 and ending on 31 December 2019,

(VI) where a business activity is a new relevant business activity, the date of commencement of the activity and the amount of turnover in respect of the new business activity beginning on the date of commencement and ending on 12 October 2020,

(VII) the average weekly turnover in respect of an established relevant business activity or a new relevant business activity, as the case may be,

(VIII) in respect of tax, within the meaning of section 2 of the Value-Added Tax Consolidation Act 2010, for the taxable periods comprised within the period of time referred to in clauses (IV) and (VI) the amount of tax that became due in accordance with section 76 (1)

(a) (i) of the Value-Added Tax Consolidation Act 2010, (IX) such other total income excluding the relevant business turnover in respect of the total tax returned in respect of section 76 (1) (a) (i) of the Value-Added Tax Consolidation Act 2010, for the taxable periods comprised within the period of time referred to in clause (IV) or (VI),

(X) expected percentage reduction in turnover of the qualifying person in respect of the business activity in the claim period, and

(XI) such other particulars, as the Revenue Commissioners may require.

(b) Subsequent to receiving the information requested under this section, the Revenue Commissioners may seek further particulars or evidence for the purposes of determining the claim.

(15) Where a company makes a claim under this section in respect of a claim period and it subsequently transpires that the claim was not one permitted by this section to be made, and the company has not repaid the amount as required by subsection (17)(a)(II)—

(a) the company shall be charged to tax under Case IV of Schedule D for the chargeable period in which the claim period commences, on an amount equal to 4 times so much of the amount under this section as was not so permitted to be made, and

(b) an amount chargeable to tax under this subsection shall be treated as income against which no loss, deficit, credit, expense or allowance may be set off, and shall not form part of the income of a company for the purposes of calculating a surcharge under section 440.

(16) (a) Where an individual makes a claim under this section in respect of a claim period and it subsequently transpires that the claim was not one permitted by this section to be made, and the individual has not repaid the amount as required by subsection (17)(a)(II), the individual shall be deemed to have received an amount of income equal to 5 times so much of the amount under this section as was not so permitted to be made (referred to in this subsection as the 'unauthorised amount').

(b) The unauthorised amount shall, notwithstanding any other provision of the Tax Acts, be deemed to be an amount of income, arising on the first day of the claim period that is chargeable to income tax under Case IV of Schedule D.

(c) Where the taxable income of an individual includes an amount pursuant to paragraph (b), the part of the taxable income equal to that amount shall be chargeable to income tax at the standard rate in force at the time of the payment of the advance credit for trading expenses but shall not—

(i) form part of the reckonable earnings chargeable to an amount of Pay Related Social Insurance Contributions under the Social Welfare Acts, and

(ii) be an amount on which a levy or charge is required, by or under Part 18D.

(d) Notwithstanding section 458 or any other provision of the Tax Acts, in calculating the tax payable (within the meaning of Part 41A) on the unauthorised amount under this subsection, there shall be allowed no deduction, relief, tax credit or reduction in tax.

(e) In applying section 188 or Chapter 2A of Part 15, no account shall be taken of any income deemed to arise under this subsection or any income tax payable on that income.

(17) (a) Where subsequent to a person making a claim under this section, it transpires that -

(i) the requirements in subsection (4) (b) are not met (and a claim in respect of which those requirements are not met is referred to hereafter in this subsection as an 'invalid claim'), or
(ii) the amount claimed exceeds the amount the person is entitled to claim under this section (and a claim to which this subparagraph applies is referred to hereafter in this subsection as an 'overclaim'),

then the person shall, without unreasonable delay—

(I) notify the Revenue Commissioners of the invalid claim or overclaim, as the case may be, and

(II) repay to the Revenue Commissioners—

(A) in respect of an invalid claim, the amount paid in respect of that claim,

(B) in respect of an overclaim, the amount by which the amount paid in respect of that claim exceeds the amount the person is entitled to claim (hereafter referred to in this section as the 'excess amount').

(b) Where a person makes a claim under this section in respect of a claim period and it subsequently transpires that the claim is an invalid claim or an overclaim, as the case may be—

(i) then, subject to subparagraph (ii), the amount of the advance credit for trading expenses paid by the Revenue Commissioners in respect of the invalid claim, or the amount of the advance credit for trading expenses overpaid by the Revenue Commissioners in respect of an overclaim, as the case may be, shall carry interest as determined in accordance with section 1080 (2) (c) as if a reference to the date when the tax became due and payable were a reference to the date the amount was paid by the Revenue Commissioners, and

(ii) where the invalid claim or overclaim, as the case may be, was made neither deliberately nor carelessly (within the meaning of section 1077E) and the person complies with the requirements of paragraph (a)(II), the amount repaid to the Revenue Commissioners in respect of the invalid claim or overclaim, as the case may be, shall carry interest as determined in accordance with section 1080(2)(c) as if a reference to the date

when the tax became due and payable were a reference to the date paragraph (a) is complied with.

(c) Paragraph (b) shall apply to tax payable on unauthorised amounts under subsections (15) and (16) as it applies to overpayments arising on invalid or overclaims.

(18) (a) For the purposes of this subsection, 'claim' and 'overpayment' shall have the same meanings respectively as they have in subsection (1) of section 960H.

(b) In this subsection, a claim period is a 'reduced claim period' where—

(i) in the case of a claim period which is a Covid restrictions period, the claim period ends on a date as provided for (in relation to that Covid restrictions period) by paragraph (c) of the definition of 'Covid restrictions period end date' in subsection (1), and such date precedes the date that had been specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions period commencement date) to be the date on which the applicable business restrictions provisions shall expire, and

(ii) in the case of a claim period which is a Covid restrictions extension period, the claim period ends on a date as provided for (in relation to that Covid restrictions extension period) by subsection (2) (b)(iii), and such date precedes the date that had been specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions extension period commencement date) to be the date on which the applicable business restrictions provisions shall expire.

(c) Where a qualifying person makes an overclaim in respect of a reduced claim period, the Revenue Commissioners shall be entitled to recover the excess amount from the person in accordance with paragraph (d) where the following conditions are met:

(i) the claim is made before the end of the claim period; and

(ii) the claim is an overclaim solely by reason of the fact that the claim period is a reduced claim period.

(d) The Revenue Commissioners shall be entitled to recover the excess amount referred to in paragraph (c) by—

(i) setting the amount of an advance credit for trading expenses that the person is entitled to be paid in accordance with subsection (7) or (8) against the excess amount, or

(ii) where, after the end of the specified period, a repayment is due to the person in respect of a claim or overpayment, setting the amount of the repayment against the excess amount.

(e) Where the conditions referred to in paragraph (c) are met and the excess amount is recovered by the Revenue Commissioners in accordance with paragraph (d) within a reasonable period of time from the end of the specified period, the excess amount shall not be an unauthorised amount under subsection (15) or (16), as the case may be.

(f) Where the conditions referred to in paragraph (c) are met, the excess amount shall carry interest as determined in accordance with section 1080 (2) (c) as if the reference to the date when the tax became due and payable were a reference to the day after the day on which the specified period ends.

(19) Any claim made under this section shall be deemed for the purposes of section 1077E to be a claim in connection with a credit and, for the purposes of determining an amount in accordance with section 1077E (11) or 1077E (12), a reference to an amount of tax that would have been payable for the relevant periods by the person concerned shall be read as if it were a reference to a claim in respect of a claim period made in connection with subsection (7).

(20) A person shall, without prejudice to any other penalty to which the person may be liable, be guilty of an offence under this section if the person—

(a) knowingly or wilfully delivers any incorrect return or statement, or knowingly or wilfully furnishes any incorrect information, in connection with the operation of this section or the eligibility for the advance credit for trading expenses in relation to any person, or

(b) knowingly aids, abets, assists, incites or induces another person to make or deliver knowingly or wilfully any incorrect return or statement, or knowingly or wilfully furnish any incorrect information in connection with the operation of this section or the eligibility for the advance credit for trading expenses in relation to any person,

and

the provisions of subsections (3) to (10) of section 1078, and section 1079, shall, with any necessary modifications, apply for the purposes of this subsection as they apply for the purposes of offences in relation to tax within the meaning of section 1078.

(21) The administration of this section shall be under the care and management of the Revenue Commissioners and section 849 shall apply for this purpose with any necessary modifications as it applies in relation to tax within the meaning of that section.

(22) The Revenue Commissioners shall prepare and publish guidelines with respect to matters that are considered by them to be matters to which regard shall be had in determining whether—

(a) there are provisions of Covid restrictions that prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity of a person is carried on in a Covid restrictions period, or Covid restrictions extension period, as the case may be, and

(b) as a result of the provisions referred to in paragraph (a), the turnover of the person in respect of the relevant business activity in the Covid restrictions period, or Covid restrictions extension period, as the case may be, will not exceed an amount that is 25 per cent (or less) of the relevant turnover amount.

(23) Notwithstanding any obligations imposed on the Revenue Commissioners under section 851A or any other enactment in relation to the confidentiality of taxpayer information (within the meaning of that section), the details referred to in clauses (I) and (III) of subsection (14)

(a) (ii) shall, for all persons to whom an advance credit for trading expenses has been paid by the Revenue Commissioners under this section, be published on the website of the Revenue Commissioners.

(24) (a) Where a Revenue officer determines that a person is not a qualifying person within the meaning of subsection (4) (b), the Revenue officer shall notify the person in writing accordingly.

(b) A person aggrieved by a determination under paragraph (a), may appeal the determination to the Appeal Commissioners, in accordance with section 949I, within the period of 30 days after the date on the notice of the determination.

(c) Where the Appeal Commissioners determine that a person is a qualifying person within the meaning of subsection (4)(b), the 8 week

period specified in subsection (9), shall commence in respect of such a person on the date that determination is issued.

(d) The reference to the Tax Acts in paragraph (a) of the definition of 'Acts' in section 949A shall be read as including a reference to this section.

Section 18 TCA 1997 provides:

"(1) The Schedule referred to as Schedule D is as follows:

SCHEDULE D

1. *Tax under this Schedule shall be charged in respect of—*

(a) *the annual profits or gains arising or accruing to—*

(i) any person residing in the State from any kind of property whatever, whether situate in the State or elsewhere,

(ii) any person residing in the State from any trade, profession, or employment, whether carried on in the State or elsewhere,

(iii) any person, whether a citizen of Ireland or not, although not resident in the State, from any property whatever in the State, or from any trade, profession or employment exercised in the State, and

(iv) any person, whether a citizen of Ireland or not, although not resident in the State, from the sale of any goods, wares or merchandise manufactured or partly manufactured by such person in the State,

and

(b) *all interest of money, annuities and other annual profits or gains not charged under Schedule C or Schedule E, and not specially exempted from tax,*

in each case for every one euro of the annual amount of the profits or gains.

2. *Profits or gains arising or accruing to any person from an office, employment or pension shall not by virtue of paragraph 1 be chargeable to tax under this Schedule unless they are chargeable to tax under Case III of this Schedule.*

(2) *Tax under Schedule D shall be charged under the following Cases:*

Case I — Tax in respect of—

(a) any trade;

(b) profits or gains arising out of lands, tenements and hereditaments in the case of any of the following concerns—

(i) quarries of stone, slate, limestone or chalk, or quarries or pits of sand, gravel or clay,

(ii) mines of coal, tin, lead, copper, pyrites, iron and other mines, and

(iii) ironworks, gasworks, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains or levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges, ferries and other concerns of the like nature having profits from or arising out of any lands, tenements or hereditaments;

Case II — Tax in respect of any profession not contained in any other Schedule; ...”

Submissions

Appellant

18. The Appellant submitted that its business was required to temporarily cease trading in March 2020 as the Spanish Government closed its borders around that time. The Appellant submitted as a result of this restriction, it was unable to resume trading until March 2022 and had remained closed throughout.
19. The Appellant submitted that while an element of its business was conducted online and by telephone the director was required to travel to Spain, primarily to meet new clients and collect documentation which could be quite voluminous. The director submitted that due to his inability to travel he was forced to close the business which resulted in turnover collapsing.
20. The Appellant submitted that the provisions of section 485 TCA 1997 were very clear and they “*fell on all fours*” under the various references in the Act and as such should be deemed eligible for the CRSS. The reference to “all fours” by the Appellant were

the following four factors which under the legislation were deemed prerequisites for inclusion on the CRSS:

- It operated a “relevant business activity” which was taxable under Schedule D, Case I.
- The business operated from a “business premises” and it was required to prohibit or significantly restrict customers from accessing those premises.
- The “average weekly turnover” from the established business activity had reduced to the levels required under the legislation; and;
- It complied with the procedural requirements under section 485 including that it had logged onto ROS to submit their claim and held tax clearance as required.

21. The Appellant submitted that while it had yet to make a profit when it did make a profit, it was of the view that such profits would be chargeable to tax under Case 1 of Schedule D, rather than Case II of that Schedule.

22. The Appellant submitted that it had filed two years sets of Financial Statements for financial years ending in 2019 and 2020 both with the Companies Registration Office and the Respondent and were unsure why the Respondent stated they did not have access to these.

23. The Appellant submitted that although they traded from the director’s residential address, this was the only premises they traded from and as such, those premises should be considered a “business premises” for the purposes of the Act. They submitted no part of their activity was conducted outdoors.

Respondent

24. The Respondent stated that when the Appellant registered for tax it described its activities as “the provision of legal advice” and as “legal activities” when incorporating the company with the Companies Registration Office. This, they submitted, was proof that the activities of the Appellant were professional in nature and would accordingly be taxed under Case II of Schedule D. They submitted that as section 485 TCA 1997 only applied to Case I “trades” and not Case II “professions”, then eligibility for the Appellant under CRSS should be denied.

25. The Respondent advised that as they had yet to receive accounts and corporation tax returns from the Appellant, they could not show that that the Appellant’s profits were

taxable at Case II but were of the view that this was the correct classification of the Appellant's activities.

26. To support this contention, the Respondent cited the case of *Commissioners of Inland Revenue and Maxse* 12 TC 41 ("Maxse"). While not binding in this jurisdiction as it is English tax law, the Respondent submitted that the case should be deemed highly persuasive. They advised that the case examined excess profits duty and the court looked at the work carried out by one individual, who was a business owner and also a magazine editor and journalist, to see whether the work carried out by him was professional or not. The Court of Appeal held that the Respondent in the case was both exercising the profession of a journalist and magazine editor in respect of which he was entitled to exemption from excess profits duty and this activity was separate from carrying on the business of publishing a magazine in respect of which he was assessable to duty, and that in arriving at the profits of the publishing business (subject to duty) a reasonable allowance must be made for his exempt professional service as editor and contributor to the magazine.

27. The Respondent stated that within that case, the court examined the question of "what is a profession?" and added that Scrutton, L.J. stated:

"I am very reluctant finally to propound a comprehensive definition. A set of facts not present to the mind of the judicial propounder and not raised in the case before him may immediately arise to confound his proposition but it seems to me as at present advise, that a profession in the present use of language involved the idea of an occupation requiring either purely intellectual skill or if any manual skill as in painting and sculpturing or surgery, skill controlled by the intellectual skill of the operator as distinguished from an occupation which is substantially the production or sale or arrangements for the production or sale of commodities. The line of demarcation may vary from time to time. The word profession used to be confined to the three learned professions, the church, medicine and law. It has now I think a wider meaning. It appears to me to be clear that a journalist whose contributions have any literary form as distinguished from a reporter exercise of profession and that the editor of a periodical comes in the same category. It seems to be equally clear the proprietor of a newspaper periodical controlling the printing, publishing and advertising but not responsible for the selection of the literary artistic contents does not exercise a profession but a trade or business other than a profession."

28. The Respondent stated in applying the principles in *Maxse*, that as the Appellant provided legal services or at the very least a “skill controlled by the intellectual skill of the operator”, then the Appellant’s business should be taxable as a “profession” under Case II of Schedule D which if so taxed would exclude it from eligibility under the CRSS.
29. The Respondent added that they sought clarification from the Appellant on a number of CRSS eligibility criteria on the 14th January 2021 as follows:
- (i) Whether the Appellant was a debt collection agency or provider of legal services?
 - (ii) If the Appellant owned a premises from which members of the public can visit and transact their business?
 - (iii) Whether the Appellant deals with the Spanish community directly or does it deal with another professional body acting on behalf of the Spanish community?
30. In reply, on the same day, the Appellant advised:
- (i) They provide informal legal advice to (a) the Spanish community and (b) occupiers of the properties contained within the communities. There is no third party involved.
 - (ii) They confirmed that they did not own a business premises, that the work is conducted from the principal residence [of the director] where the business is mostly conducted via the internet.
31. The Respondent advised that the Appellant forwarded the following additional information (in response to additional queries raised):
- (i) Sometimes customers call to the business premises.
 - (ii) There is in existence public liability insurance to cover for visits by clients.
 - (iii) The turnover for the previous 12 months was zero.
32. The Respondent submitted that the exchange of correspondence not only supported their view that the Appellant’s business was a provider of legal services and should be properly taxed under Case II of Schedule D but also argued that the correspondence demonstrated the Appellant did not operate their business from a “business premises” which is an additional essential criteria for inclusion under the CRSS.

33. The Respondent formed this view on the grounds that the Appellant carried on its business from the director's private residence and the director had insured it as a "property that he owned and lived in" and contrary to what the Appellant stated the insurance policy provided did not detail any cover for business public liability insurance.
34. The Respondent claimed that the provisions of section 485 TCA 1997 required the business to have been required as a result of Covid-19 restrictions in place to prohibit or significantly restrict customers from accessing their premises. They submitted that as the Appellant did not have a business premises and as its business was mainly conducted over the internet then no such restrictions applied to the business of the Appellant and as such inclusion for CRSS should be denied.
35. In order to support the argument that as the business of the Appellant was conducted over the internet this deemed them ineligible for inclusion under the CRSS, the Respondent referred to Page 13 of the CRSS guidelines ("the guidelines") published by the Respondent on the 23rd October 2020 [**Appendix 1**] which provides an illustrative example as follows:

"Example 5 - Ms P runs an online gift store. She operates the website from her home in Bray Co. Wicklow and rents a small unit in a local warehouse for storing her stock. All of Ms. P's business is transacted through her website, and all of the products are delivered directly to the customer. Although there are Government restrictions in place for Co. Wicklow, there are no restrictions on Ms. P running her business. Ms. P does not have a fixed business premises to which Covid restrictions apply and therefore does not meet the eligibility criteria to claim under the CRSS."

The Respondent submitted the above example was proof that as the Appellant operated their business from the director's home that this would not qualify as a "fixed business premises" and also as the Appellant's business was transacted over the internet, that they were not required to significantly restrict or prohibit customers from accessing their premises.

36. In summation, the Respondent submitted that the Appellant was not eligible for inclusion on the CRSS as: -
- (i) The business did not carry on a trade or trading activities, the profits of which were chargeable to tax under Case 1 of Schedule D.
 - (ii) The business was not carried on from a business premises that was located in a region subject to restrictions introduced in line with the Government's "Living

with Covid-19 Plan” with the result that the business was not required to prohibit or significantly restrict customers from accessing its premises to purchase services

Material Facts

37. The Commissioner found the following material facts, which were not contested by the Respondent, and are required eligibility conditions for inclusion on the CRSS:

- (a) The Appellant’s turnover was less than 25% of the average weekly turnover level of that in 2019.
- (b) The Appellant intended to (and subsequently did) carry on business activities after the “Covid-19 restrictions” were lifted.
- (c) The Appellant had complied with all their VAT registration and return obligations.
- (d) The Appellant held a tax clearance certificate at all material times.

38. In addition, the Commissioner found the following material facts:

- (i) The Appellant’s letterhead was non descriptive as it only contained the name, address and contact details of the Appellant. It did not provide any description of the business activities undertaken.
- (ii) The Appellant director was a retired Lawyer and stated in evidence that he used his years of experience in “getting people to pay”.
- (iii) The Appellant director advised that as part of the Appellant’s activities, he provided “informal” legal advice to clients.

Analysis

39. The central issues to be determined by the Commissioner was whether the Appellant operated from a “business premises”, and if so proven whether it was required because of applicable business restrictions provisions to prohibit, or significantly restrict, members of the public from having access to the business premises. In addition, the Commissioner is required to determine whether the activities of the business should be taxed under Case I or Case II of Schedule D.

40. The rules for statutory interpretation are set out in the judgment of McDonald J. in *Perrigo*, where he summarised the fundamental principles of statutory interpretation at paragraph 74 as follows:

“The principles to be applied in interpreting any statutory provision are well settled. They were described in some detail by McKechnie J. in the Supreme Court in Dunnes Stores v. The Revenue Commissioners [2019] IESC 50 at paras. 63 to 72 and were reaffirmed recently in Bookfinders Ltd v. The Revenue Commissioner [2020] IESC 60. Based on the judgment of McKechnie J., the relevant principles can be summarised as follows:

(a) If the words of the statutory provision are plain and their meaning is self-evident, then, save for compelling reasons to be found within the Act as a whole, the ordinary, basic and natural meaning of the words should prevail;

(b) Nonetheless, even with this approach, the meaning of the words used in the statutory provision must be seen in context. McKechnie J. (at para. 63) said that: “... context is critical: both immediate and proximate, certainly within the Act as a whole, but in some circumstances perhaps even further than that”;

(c) Where the meaning is not clear but is imprecise or ambiguous, further rules of construction come into play. In such circumstances, a purposive interpretation is permissible;

(d) Whatever approach is taken, each word or phrase used in the statute should be given a meaning as it is presumed that the Oireachtas did not intend to use surplusage or to use words or phrases without meaning.

(e) In the case of taxation statutes, if there is ambiguity in a statutory provision, the word should be construed strictly so as to prevent a fresh imposition of liability from being created unfairly by the use of oblique or slack language;

(f) Nonetheless, even in the case of a taxation statute, if a literal interpretation of the provision would lead to an absurdity (in the sense of failing to reflect what otherwise is the true intention of the legislature apparent from the Act as a whole) then a literal interpretation will be rejected.

(g) Although the issue did not arise in Dunnes Stores v. The Revenue Commissioners, there is one further principle which must be borne in mind in the context of taxation statute. That relates to provisions which provide for relief or exemption from taxation. This was addressed by the Supreme Court in Revenue Commissioners v. Doorley [1933] I.R. 750 where Kennedy C.J. said at p. 766: “Now the exemption from tax, with which we are immediately concerned, is governed by the same considerations. If it is clear that a tax is imposed by the Act under consideration, then exemption from that tax must be

given expressly and in clear and unambiguous terms, within the letter of the statute as interpreted with the assistance of the ordinary canons for the interpretation of statutes. This arises from the nature of the subject-matter under consideration and is complementary to what I have already said in its regard. The Court is not, by greater indulgence in delimiting the area of exemptions, to enlarge their operation beyond what the statute, clearly and without doubt and in express terms, except for some good reason from the burden of a tax thereby imposed generally on that description of subject matter. As the imposition of, so the exemption from, the tax must be brought within the letter of the taxing Act as interpreted by the established canons of construction so far as possible”.

41. The first issue to be determined is whether the Appellant’s business is operated from a “business premises”. Business premises are defined by section 485 (1) TCA 1997 as “... *a building or other similar fixed physical structure from which a business activity is ordinarily carried on*”.

42. “Business activity” is further defined by section 485 (1) TCA 1997 as:

“(a) where customers of the trade acquire goods or services from that person from one business premises, the activities of the trade, or

(b) where customers of the trade acquire goods or services from that person from more than one business premises, the activities of the trade relevant to each business premises..”

43. As the director submitted in evidence that the business was ordinarily conducted “via the internet” from the director’s residence and the business had no other premises and was not conducted outdoors, the Commissioner determines that the Appellant operated a business activity from a building. The Commissioner makes this determination notwithstanding that the Appellant wrongly submitted in evidence that the building had public liability insurance in place for the business.

44. The second matter to be determined by the Commissioner is whether because of applicable business restrictions provisions the Appellant was required to prohibit, or significantly restrict, members of the public from having access to its business premises.

45. Section 485 (4) (b) (i) provides:

“In accordance with guidelines published by the Revenue Commissioners under subsection (22), [where the Appellant] demonstrates to the satisfaction of the Revenue Commissioners that, in the claim period, because of applicable business restrictions provisions that prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity of the person is carried on—

(I) the relevant business activity of the person is temporarily suspended, or

(II) the relevant business activity of the person is disrupted,

such that the turnover of the person in respect of the relevant business activity in the claim period will be an amount that is 25 per cent (or less) of the relevant turnover amount...”

46. “Applicable business restrictions” is defined by section 485 (1) TCA 1997 as “a period for which the person is required by provisions of Covid restrictions to prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity is carried on”.

47. Section 485 (22) provides:

“The Revenue Commissioners shall prepare and publish guidelines with respect to matters that are considered by them to be matters to which regard shall be had in determining whether—

(a) there are provisions of Covid restrictions that prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity of a person is carried on in a Covid restrictions period, or Covid restrictions extension period, as the case may be,...”

48. Paragraph 4.2.1 of the guidelines – What are the Covid restrictions? – states:

“On 15 September 2020, the Government published “Resilience and Recovery 2020-2021 – Plan for Living with Covid-19” for managing the Covid-19 pandemic in the short to medium term. Included in the publication is a “Framework for Restrictive Measures” which was developed based on a five “Levels” approach. Each level contains guidelines which are intended, collectively, to contribute to lowering the risk of transmission of Covid-19 and which aligns with the deemed risk level at the time. The various measures apply to society as a whole with many also having direct impact on the business community. In certain instances, the public health restrictive measures

introduced by the Government may result in businesses having to close completely for a period of time and, in other instances, they may significantly restrict how customers may access a business premises, and they may impact the goods and services offerings that can be provided by a business from its business premises.....

The CRSS scheme is targeted at those businesses which, under the specific terms of public health restrictions, introduced in line with the Living with Covid-19 Plan, are required to prohibit or considerably restrict customers from accessing their business premises [emphasis added] such that the business is required to temporarily suspend its activities or its business is significantly disrupted. Generally, this refers to 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, and as a result they have had to temporarily suspend their business or they have been significantly disrupted as a result of having to prohibit or considerably restrict customers from accessing their business premises."

49. Paragraph 4.2.4 continues:

"The business must meet the requirement that it ordinarily operates from a fixed business premises and, under the specific terms of the Covid restrictions announced by the Government, customers of the business are prohibited, or significantly restricted, from accessing those business premises. It is not sufficient that the trade of a business has been impacted because of a reduction in customer demand as a consequence of Covid-19, or that the business supplies goods or services to another business that qualifies for the support because, under the Covid restrictions, that other business is required to temporarily close, or significantly reduce, its business activity."

50. It is evident from the foregoing that it is not sufficient in determining eligibility under the CRSS that the trade of the Appellant was impacted because of a reduction in customer demand as a consequence of Covid-19 **but rather the reduced turnover was caused under the specific terms of the Covid restrictions announced by Government whereby customers were prohibited or significantly restricted from accessing the Appellant's business premises.**

51. In considering if the reduction of the Appellant's turnover was caused under the specific terms of Covid restrictions, regard must be had not only to the nature of the restrictions in place but also the activities of the Appellant.

52. The Respondent laid heavy emphasis in their submissions on the fact that the Appellant recorded that it provided “legal advice” and legal activities” respectively in its application to register the Company for tax and for incorporation with the Companies Registration Office. While the Respondent’s submissions centred on whether Appellant was liable to Case I or Case II of Schedule D, the Commissioner finds that if the Appellant’s activities were considered “legal services”, they would have been considered “essential services”.
53. As the *Plan for Living with Covid-19* (published on the 15 September 2020 and updated on the 8 December 2020) **[Appendix 2]** excluded “essential services” from closing their doors and therefore did not require such essential services to prohibit or significantly restrict customers from accessing their premises, it stands to reason that if the Appellant is considered to be an essential service supplier then eligibility under the CRSS scheme must be denied to it.
54. *S.I. No. 701/2020 - Health Act 1947 (Section 31A - Temporary Restrictions) (Covid-19) (No. 10) Regulations 2020* (the “Regulations”) **[Appendix 3]** provides a list of essential services and at paragraph 10 defines legal services as “*legal services provided by practising barristers or practising solicitors.*” As the Appellant advised that the director was a retired Lawyer and no longer a member of the Law Society, then the activities of the Appellant could not be considered as “legal services”.
55. Paragraph 12 of the Regulations lists property services and management services as an essential service. Property services are defined by section 1 of the Property Services (Regulation) Act 2011 as follows:
- “the provision, for consideration, in the State, in respect of property located within or outside the State, of any of the following—*
- (a) the auction of property other than land,*
- (b) the purchase or sale, by whatever means, of land,*
- (c) the letting of land (including a letting in conacre or for the purposes of agistment), or*
- (d) property management services.”*
56. The Commissioner accepts the director’s evidence that the consideration for the provision of the property is not remitted into the State and that the majority of subject property owners are British. As such the Commissioner finds that the activities of the Appellant would not be considered an essential property service.

57. Turning to the activities of the Appellant, it is noted that the Appellant advised the Respondent in queries raised by them that “sometimes customers called to the business premises”. However, as the Appellant but did not illustrate any examples of who and why such customers called to the business premises regard must be had to the nature of the activities provided by the Appellant.
58. The Appellant submitted in the director’s evidence that the majority of their business activities are conducted via the internet. In addition the director confirmed that he attended the UK small claims court and was required to travel to Spain to meet with communities and to collect “voluminous” paperwork. The director did not provide any examples of why customers were required to attend the business premises. As none of this activity and evidence demonstrates a need for customers to attend the Appellant’s business premises, the Commissioner finds that the Appellant was not required as a result of Covid restrictions to prohibit or significantly restrict customers from attending their premises. Accordingly, the Appellant’s appeal as to its eligibility to receive payments under the CRSS cannot succeed.
59. For the purpose of completeness, the Commissioner has in addition considered the Respondent’s submissions as to whether the Appellant’s activities would be taxable under Schedule D Case II or Case I of that Schedule.
60. As section 18 (2) TCA 1997 merely provides that Case II shall apply “*in respect of any profession not contained in any other Schedule*”, regard must be had to associated guidance and case law.
61. While dated, Tax Briefing 48 (June 2002) states that:
- “while certain activities clearly fall within this definition [of a profession] and are accepted as being the exercise of a profession, such as medicine or law, there may be questions about the status of others. Each case should be examined with regard to its own particular facts and the question of degree is important.”*
62. The Commissioner notes that *Maxse* was quoted with subsequent approval in this jurisdiction in cases such as *Mac Giolla Mhaith (Inspector of Taxes) v Cronin & Associates Ltd* 1984 III ITR and accepts the Respondent’s submission that it should be persuasive in this matter. While *Maxse* failed to provide a comprehensive definition of a “profession”, it provides useful guidance on the factors indicative of a profession which would include a requirement for either a purely intellectual skill or for a manual skill controlled by an intellectual skill of the operation.

63. Given the nature of the Appellant's activities as the director stated in his evidence that he was a retired lawyer and used "*his years of experience to get people to pay*" and provided "informal legal advice", the Commissioner determines that the activities of the Appellant would require a "purely intellectual skill" to be delivered and as such, be taxable under Case II of Schedule D, as a profession, rather than case I of that Schedule (a trade). As section 485 TCA 1997 requires the Appellant to carry on a trade chargeable to tax under Case I of Schedule D to be eligible to avail of the CRSS and as the Appellant does not fulfil this requirement, the Commissioner finds that the Appellant is not entitled to avail of the provisions of that section.
64. The burden of proof lies with the Appellant. As confirmed in *Menolly Homes v Appeal Commissioners* [2010] IEHC 49, the burden of proof is, as in all taxation appeals, on the taxpayer. The Commissioner finds that the Appellant has not discharged the burden of proof in this appeal and finds that the Appellant has not shown that they were entitled to avail of the provisions of section 485 TCA 1997.

Determination

65. For the reasons set out above, the Commissioner determines that the Appellant has failed in its appeal and has not succeeded in demonstrating its eligibility for inclusion in the CRSS. Accordingly, the entitlement to receive payments of ACTE is denied. It is understandable that the Appellant and its director might be disappointed with the outcome of his appeal but the Commissioner has no discretion to deviate from the legislation. The Appellant was correct to avail of its right of appeal and to check its legal entitlements.
66. This Appeal is determined in accordance with Part 40A TCA 1997. This determination contains full findings of fact and reasons for the determination. Any party dissatisfied with the determination has a right of appeal on a point of law only within 21 days of receipt in accordance with the provisions set out in the TCA 1997.



Andrew Feighery
Appeal Commissioner
25th April 2022



Covid Restrictions Support Scheme



Guidelines on the operation of the Covid Restrictions Support Scheme

23 October 2020



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1. Overview of the CRSS

Details of the proposed Covid Restrictions Support Scheme (“CRSS”) were published in the Finance Bill 2020. 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 key features of the proposed scheme are:

- The CRSS will provide support for companies and self-employed individuals carrying on a trade or trading activities, either solely or in partnership, the profits from which are chargeable to tax under Case I of Schedule D, from a business premises located in a region subject to restrictions introduced in line with the Living with Covid-19 Plan, with the result that the business is required to prohibit or considerably restrict customers from accessing their business premises. 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.
- Where a company or a self-employed individual is either forced to temporarily close their business, or the business is required to operate at significantly reduced levels, because of the restrictions, the company or self-employed individual will qualify for the support.
- 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. For businesses established between 26 December 2019 and 12 October 2020, the claim will be based on their weekly average turnover in the period between the date of commencement and 12 October 2020 (subject to the weekly cap of €5,000).
- The person must register to claim on the Revenue Online Service (ROS), provide certain information and make a declaration that they satisfy the conditions to make a claim. Where Covid restrictions for a geographical region are extended beyond the date on which they were due to expire, a new claim may be made.

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- 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 VAT obligations.
- Provision is made for the publication of the names of claimants on the Revenue website.

The scheme will operate on a self-assessment basis. A person registering their details and the details of their business activity for the purposes of a making a claim should retain evidence supporting their basis for making a claim under the scheme, which may be requested by Revenue under future eligibility checks.

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 order, specifically the restrictions, the end date, the percentage rate payable and the turnover test to determine a person's eligibility.

In this document, information is provided on how the CRSS will operate, based on proposed legislation contained in Finance Bill 2020, as initiated.

2. Who is eligible to make a claim under the CRSS?

Companies and self-employed individuals will be eligible to make a claim for an Advance Credit for Trading Expenses (“ACTE”) under the CRSS where:

- (a) the company or self-employed individual carries on a trade or trading activities, either solely or in partnership, from a business premises located wholly within a region of the country for which restrictions announced by the Government to combat the effect of Covid-19 are in operation – referred to as a ‘**relevant business activity**’ (refer to section 4.1), and
- (b) under the specific terms of the **Covid restrictions** in operation for the region in which the relevant business activity is carried on, members of the public are either prohibited from accessing, or restricted from accessing, the business premises in which the relevant business activity is carried on (refer to section 4.2), and
- (c) as a result of the Covid restrictions, the company or self-employed individual’s turnover from the relevant business activity in the period for which the restrictions are in operation, will be **no more than 25%** of an amount based on the average turnover of the business in 2019 (or in the case of a new business, an amount based on the average turnover of the business in 2020) (refer to section 4.3), and
- (d) the company or self-employed individual meets **certain other conditions** such as having a tax clearance certificate and having complied with obligations in relations to VAT (refer to section 4.4).

The above eligibility criteria must be met by a claimant in respect of each period for which an ACTE is being claimed under the CRSS, referred to as a “claim period” (refer to section 5 for information on how a claim period is determined). Where a person meets the eligibility criteria, the person will be able to make a claim under the CRSS (section 4).

3. How to make a claim

Where a company or self-employed individual is eligible to make a claim under the CRSS, a **claim may be made through the Revenue Online System (ROS)** for an ACTE.

Detailed guidance on the eligibility criteria is provided in Section 4. The amount of an ACTE that a qualifying person can claim for a claim period will be calculated by reference to a weekly amount based on the qualifying person's previous turnover in respect of the business activity, subject to a weekly cap of €5,000. Further information on the computation of the amount of an ACTE that can be claimed is set out in section 6.

A claim may be made through ROS as early as the beginning of the claim period (see Section 5 for guidance on the term "claim period") and no later than 8 weeks from the date on which the claim period commences.

A two-step process is necessary to make a claim under the CRSS. The qualifying person must:

1. first register for CRSS on ROS, and
2. then complete a claim in respect of a claim period or claim periods.

Where a qualifying person is satisfied that they are eligible to claim the CRSS, having regard to the eligibility criteria outlined in Section 4 and will maintain the necessary supporting documentation to demonstrate that eligibility, they may register for the CRSS on ROS. Once successfully registered, it will be necessary for the person to complete a claim on ROS in respect of each claim period as outlined in Section 3.2. While supporting documentation is not required to be submitted with the claim, Revenue may request documentation to substantiate the claim at a later date (see Section 4.4.2 for details of the type of documentation Revenue will expect in support of a claim).

3.1. Step 1: Registration

It will be necessary to register for CRSS via the eRegistration system on ROS and the facility to register will be available soon. It is important to note that the person must have an up to date tax clearance certificate in order to successfully register (see Section 4.4.1 for details on how to obtain a tax clearance certificate).

As part of the registration process, the person will be required to provide details in respect of the business premises from which the person carries on their relevant business activity or, if there is more than one, each business premises from which the person carries on a relevant business activity.

The following information is required for registration;

- Business / Premises Name (required for each business premises in which a relevant business activity is carried on and for which a claim will be made),

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- Address including Eircode (required for each business premises in which a relevant business activity is carried on and for which a claim will be made),
- Business Sector,
- Average weekly turnover in respect of 2019 (required for each business premises in which a relevant business activity is carried on and for which a claim will be made) for business established before 26 December 2019,
- Average actual weekly turnover for 2020 (required for each business premises in which a relevant business activity is carried on and for which a claim will be made) for businesses established on or after 26 December 2019 and before 13 October 2020,
- Date of commencement for new business,
- VAT in respect of T1 on VAT 3 (i.e. VAT on outputs),
- Other Income in respect of which VAT was charged.

3.1.1. Registration Declaration

As part of the registration process, taxpayers will be required to declare that they meet the eligibility criteria for the scheme and that the information provided is correct and complete.

3.2. Step 2: Making a claim for CRSS

A claim portal in respect of CRSS will be available via the eRepayments system on ROS from mid-November. It is important to note that the CRSS 'Tax Head' will only be visible to those taxpayers who have successfully completed the CRSS eRegistration process.

Qualifying persons can make a claim for each claim period in which they meet the eligibility criteria and a new claim should be made for each claim period. Before any new claim, taxpayers should review the eligibility criteria in Section 4 and ensure they meet all conditions before making a claim for each claim period.

The following information will be required at the claim stage:

- Business Premises (in which a relevant business activity is carried) in respect of which a claim is made,
- Claim period start week,
- Claim period end week.

3.2.1. Claim Declarations

As part of the claim process, taxpayers will be required to declare that the information provided is correct and complete and to acknowledge that, as a recipient of the CRSS, details of the business will be published on the Revenue website.

4. Eligibility criteria for making a claim under the CRSS

4.1. Requirement 1 – Relevant business activity

To make a claim under the CRSS, a person must carry on a relevant business activity.

A **relevant business activity** is a **business activity** carried on by a person in a **business premises** located in a geographical region subject to Covid restrictions.

Where a person carries on a business activity from multiple business premises, then the business activity carried on from each business premises located in a geographical region subject to Covid restrictions will be regarded as a relevant business activity.

4.1.1. What is a business premises?

For the purposes of the CRSS, a **business premises** is the building, or similar fixed physical structure, in which a business activity is ordinarily carried on. Mobile premises, or premises which are not permanently fixed in place, do not meet the definition of business premises. Examples of what would not meet the definition of a business premises for these purposes include vans, trucks or similar vehicles and stalls such as market stalls or trade fair stalls.

4.1.2. What constitutes a business activity?

A **business activity** is, depending on the circumstances, a person's trade or trading activities carried on from a business premises, the profits from which are chargeable to tax under Case I of Schedule D.

Where customers of the person's trade acquire goods or services from the person from a single business premises, then the person's business activity is the trade carried on from that business premises. Where customers of the person's trade acquire goods or services from that person from multiple business premises, trading activities carried on from each of the business premises will be regarded as a business activity.

Example 1

Mr. B carries on a retail trade, a gift shop, from a premises in Westport, Co. Mayo. In this example, Mr. B's business activity is the trade carried on from that business premises.

Where Covid restrictions (see Section 4.2) apply for Co. Mayo, that business activity will be regarded as a relevant business activity.

Example 2

Ms. C carries on a retail trade consisting of the sale of Aran jumpers from two small shops, one in Co. Galway and the other in Co. Clare. For the purposes of the CRSS, Ms. C has two business activities, one relating to the trading activities carried on from her business premises in Co. Galway and the other relating to her trading activities carried on from her business premises in Co. Clare.

Where Covid restrictions are in operation for both Co. Galway and Co. Clare, Ms C will have two relevant business activities.

4.1.3. More than one relevant business activity carried on from the same business premises

A person may carry on more than one relevant business activity from the same business premises, such as where the person carries on separate trades from that premises. Depending on the particular circumstances, some or all of those relevant business activities may qualify for an ACTE under the CRSS. However, where a person qualifies for an ACTE in respect of more than one relevant business activity carried on from the same business premises, the maximum amount of an ACTE that can be claimed in respect of all of them cannot exceed the cap of €5,000 per week (see Section 6).

Example 3

Mr. S operates two trades from the same premises in Rosslare, Co. Wexford – a pub and a supermarket (which is attached but with a separate entrance). The Government Covid restrictions in force for Co. Wexford are such that the pub must prohibit customers from entering the premises, although a takeaway and delivery service is allowed. There are no restrictions in place which would require Mr. S to significantly prohibit customers from entering the supermarket, although general public health advice does apply around social distancing and general protective measures. Mr. S is not set up to operate a takeaway or delivery service from the pub, so he is forced to temporarily close the pub, and although he continues to run the supermarket, he has noticed a significant drop in turnover.

Mr. S has two relevant business activities operating from the same business premises. However, only one relevant business activity, being the pub trade, is eligible for support under the CRSS. This is because, under the terms of the Covid restrictions, customers of the pub trade are prohibited from accessing the part of the premises in which the pub trade is carried on (see Section 4.2.1 below). No such restrictions apply in connection with the supermarket.

To make a claim under CRSS, Mr. S must satisfy the turnover conditions in relation to the relevant business activity (pub trade), and other qualifying criteria (see Section 4.4).

4.2. Requirement 2 – Impact of Covid restrictions; access to the business premises

In order to be eligible to make a claim for an ACTE under the CRSS in a claim period, a person must be able to demonstrate to Revenue that, as a direct consequence of **Covid restrictions**, customers are prohibited or significantly restricted from accessing their business premises (see 4.1.1 for what is regarded as a business premises for these purposes), and as a result, that person's relevant business activity in the claim period (see Section 5) will either be temporarily suspended or disrupted, with the result that turnover for that claim period will be no more than 25% of the average weekly turnover in 2019 for a period equal to the same number of weeks in (or using 2020 turnover figures for new businesses) (see Section 6.2).

4.2.1. What are the Covid restrictions?

On 15 September 2020, the Government published "[Resilience and Recovery 2020-2021 – Plan for Living with Covid-19](#)" for managing the Covid-19 pandemic in the short to medium term. Included in the publication is a "Framework for Restrictive Measures" which was developed based on a five "Levels" approach. Each level contains guidelines which are intended, collectively, to contribute to lowering the risk of transmission of Covid-19 and which aligns with the deemed risk level at the time. The various measures apply to society as a whole with many also having direct impact on the business community. In certain instances, the public health restrictive measures introduced by the Government may result in businesses having to close completely for a period of time and, in other instances, they may significantly restrict how customers may access a business premises, and they may impact the goods and services offerings that can be provided by a business from its business premises.

The public health restrictive measures, as referenced in the Level 1-5 Framework for Restrictive measures broadly apply to the following business:

- Commercial wedding venues
- Commercial indoor and outdoor events
- Commercial sporting events
- Gyms, leisure centres and swimming pools
- Museums, public galleries and other similar cultural attractions
- Bars, cafes and restaurants (including Hotel bars, cafes and restaurants)
- Pubs, Nightclubs, discos and casinos
- Hotels, B&B's, Guesthouses and similar accommodation providers
- Retail (inclusive of services)
- Commercial park, commercial children's play centres and theme parks

The CRSS scheme is targeted at those businesses which, under the specific terms of public health restrictions, introduced in line with the Living with Covid-19 Plan, **are required to**

prohibit or considerably restrict customers from accessing their business premises such that the business is required to temporarily suspend its activities or its business is significantly disrupted. Generally, this refers to 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, and as a result they have had to temporarily suspend their business or they have been significantly disrupted as a result of having to prohibit or considerably restrict customers from accessing their business premises.

The general public health guidelines around social distancing and related protective measures apply to society as a whole and are important and necessary measures for lowering the risk of transmission of Covid-19. However, these measures are not the level of Covid restrictions that are required to demonstrate eligibility for the CRSS. For the CRSS, the restrictions must require the person to either prohibit, or significantly restrict, customers from accessing their business premises.

4.2.2. A business must ordinarily operate from a fixed business premises to which specific Covid restrictions apply

Where businesses ordinarily operate from a fixed business premises (generally a building) located in a region for which restrictions are in operation, they may qualify under the scheme provided they meet the eligibility criteria, including the requirement that customers are either prohibited, or significantly restricted, from accessing their business premises to purchase goods or services due to the specific terms of the Covid restrictions announced by Government.

Example 4

Showtime Theatres Limited operates a large theatre in Dublin city centre. The business premises encompass a 1,000-seat theatre, a bar and cloakroom facilities. The Covid-19 restrictions in place in Co. Dublin in October 2020 prohibit all theatres from opening their doors to the public and as a result Showtime Theatres Limited has temporarily closed but does intend to re-open when allowed in the future.

As the company ordinarily operates from a fixed business premises and, under the terms of Covid restrictions, it is not permitted to allow customers to access its business premises, the company will be entitled to make a claim under CRSS provided all other criteria of the scheme are met.

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Where a person does not ordinarily operate from a fixed business premises to which Covid restrictions apply, that person will not meet the eligibility criteria.

Example 5

Ms P runs an online gift store. She operates the website from her home in Bray Co. Wicklow and rents a small unit in a local warehouse for storing her stock. All of Ms. P's business is transacted through her website, and all of the products are delivered directly to the customer.

Although there are Government restrictions in place for Co. Wicklow, there are no restrictions on Ms. P running her business. Ms. P does not have a fixed business premises to which Covid restrictions apply and therefore does not meet the eligibility criteria to claim under the CRSS.

4.2.3. What if a business is prohibited or significantly restricted from allowing customers to access parts of a business premises in which a trade is carried on?

There may be cases where, under the terms of Covid restrictions, customers of a relevant business activity may be restricted from accessing substantial elements of the business premises in which a relevant business activity is carried on, with the result that substantial parts of the relevant business activity will either be suspended or significantly disrupted. In those circumstances, provided that all other eligibility criteria are met (as outlined in this section 4) in relation to the entire relevant business activity, it will be accepted that the business will be eligible to make a claim under the CRSS.

Example 6

Large Hotels Limited operates a hotel in Kilkenny city. The hotel business premises incorporate 200 hotel rooms, a large banqueting hall used for weddings and conferences, a hotel bar and a restaurant. Whilst the hotel has separate revenue streams, these are all part of the one trade of hotel keeping.

Government restrictions in place for Co. Kilkenny are such that while the hotel may remain open, hotel services are restricted to residents only. As a result, Large Hotels Limited is significantly restricted from allowing customers into parts of its premises given that conferences are prohibited, weddings are restricted to 25 patrons and restaurants and bar service to non-guests is restricted to takeaway and delivery only.

Large Hotels Limited will be entitled to make a claim under CRSS provided all other eligibility criteria of the scheme are met. For these purposes, turnover from all trading activities carried on from the hotel will be taken into account for the purposes of determining eligibility.

4.2.4. What if a business is not prohibited or significantly restricted from allowing customers to access its business premises but its customers base has significantly reduced because of Covid-19?

The business must meet the requirement that it ordinarily operates from a fixed business premises and, under the specific terms of the Covid restrictions announced by the Government, customers of the business are prohibited, or significantly restricted, from accessing those business premises.

It is not sufficient that the trade of a business has been impacted because of a reduction in customer demand as a consequence of Covid-19, or that the business supplies goods or services to another business that qualifies for the support because, under the Covid restrictions, that other business is required to temporarily close, or significantly reduce, its business activity.

Example 7

StockUp Limited is a wholesaler to the catering and restaurant industry. The company operates from a premises in Clones, Co. Monaghan and delivers to customers nationwide. Under the restrictions in place across the country, many of the customers in the restaurant trade have cancelled their upcoming orders. While StockUp Limited has spotted an opportunity for additional business in the delivery and take-away sector, the company is experiencing a significant drop in turnover in the interim.

Whilst StockUp Limited has experienced a reduction in turnover as a result of Government restrictions impacting its customers, the business itself, is not subject to restrictions prohibiting or restricting customers to its business premises. Therefore, it does not meet the eligibility criteria.

4.3. Requirement 3 - Impact of Covid restrictions; turnover requirements

To make a claim for an ACTE under the CRSS, the claimant must be able to demonstrate that, because of the Covid restrictions, the **turnover** of the relevant business activity in the claim period will be no more than 25% of the **relevant turnover amount** (see Section 4.3.2 below for the meaning of that term).

4.3.1. Turnover of relevant business activity

For the purposes of the CRSS, turnover will include any amount recognised as turnover in a particular period of time in accordance with the correct rules of commercial accounting, with the exception of any amount recognised as turnover in that particular period of time due to a change in accounting policy. Where applicable, companies should have regard to the meaning given to turnover in the Companies Act 2014.

For the majority of claimants, turnover will simply be the total sales made by the person (exclusive of VAT) in respect of the relevant business activity in a particular period of time. Where the person is in receipt of other types of income, such as grants and public funding, whether that income is included in turnover will depend on the specific nature and terms of the funding arrangement, having regard to the applicable accounting standards and required recognition treatment of such income.

4.3.2. Relevant turnover amount

Relevant turnover amount will be calculated by reference to the claimant's average weekly turnover (VAT exclusive) for the relevant business activity in a **prior period**.

For **established businesses** (i.e. businesses that commenced prior to 26 December 2019), the relevant turnover amount will be calculated by reference to turnover for the period from 1 January 2019 to 31 December 2019, as follows:

Average weekly turnover for 2019 x Number of weeks in claim period

For **new businesses** (i.e. businesses that commenced between 26 December 2019 and 12 October 2020), the relevant turnover amount will be calculated by reference to turnover for the period commencing on the date on which the business commenced and ending on 12 October 2020, as follows:

Average weekly turnover for trading period x Number of weeks in claim period

Example 8

Mr. E has been operating a retail business since 2005. Most of the trade is carried on from a building in Galway city, however recently Mr. E launched his website and has started selling online and delivering direct to customers. For the purposes of the CRSS, Mr. E's relevant business activity is made up of the trade carried on from the premises in Galway city including that part of the trade carried on online.

His turnover from the clothes sales trade in 2019, was €115,700 (VAT exclusive), which means that his **average weekly turnover** for 2019 was €2,225.

Due to Government restrictions in place for Co. Galway prohibiting Mr. E from allowing customers on his premises, Mr. E is forced to temporarily close his shop for the 6 weeks the restrictions have been announced for. For the purposes of determining whether Mr. E is eligible to claim under the CRSS, on the basis that the turnover from his relevant business activity during the claim period will not exceed 25% of the average weekly turnover for 2019 over the same number of weeks, turnover from online sales in that period must be taken into account.

Based on his previous experience of the Government restrictions in place between March and June 2020, he expects that his turnover for this 6-week period will be approximately €2,700 from online sales, and nil from shop sales given that he will be closed to customers.

To qualify for an ACTE, Mr. E must be able to demonstrate that, as a result of having to close his premises to customers for 6 weeks, the turnover of the relevant business activity in that period will be no more than 25% of the relevant turnover amount.

Relevant turnover amount = €13,350 (i.e. €2,225 x 6)

$$\frac{€2,700 \times 100}{€13,350} = 20.23\%$$

Based on the expected turnover amount, Mr. E satisfies the 25% reduction in turnover condition and may proceed to make a claim for the ACTE, provided all other conditions are satisfied.

At the end of the claim period, Mr. E should review his actual turnover figure for that claim period to ensure that the reduction in turnover condition was met (See Section 4.3).

Example 9

Ms H. set up a café in January 2020 in Schull Co. Cork specialising in hand roasted coffees and home-made pastries. Ms. H rents a premises on the main street, and despite a number of closures due to Government restrictions earlier on in the year, she was still operating her business until Government restrictions in place for Co. Cork from 22 October meant that it is restricted to take-away service only. As a result, Ms. H must significantly restrict access to customers entering her business premises. As a relevant business activity set up in 2020, to be eligible to claim an ACTE under the CRSS, Ms. H must demonstrate that the turnover for the duration of the restrictions (the claim period) will not exceed 25% of the average weekly turnover for the same number of weeks, in the period from when she commenced to 12 October 2020.

Her turnover from the date of commencement to 12 October was €28,000, which means that her **average weekly turnover** during that period was €700 i.e. €28,000/40 (no of trading weeks to 12 October).

Relevant turnover amount = €4,200 (i.e. €700 x 6)

Ms. H expects her turnover for this 6-week restricted period (the claim period) will be approximately €1,000.

$$\frac{€1,000 \times 100}{€4,200} = 23.80\%$$

Based on the expected turnover amount, Ms.H satisfies the 25% reduction in turnover condition and may proceed to make a claim for the ACTE, provided all other conditions are satisfied.

At the end of the claim period, Ms. H should review her actual turnover figure for that claim period to ensure that the reduction in turnover condition was met (See Section 4.3).

4.3.3. Relevant business activity carried on as part of a wider trade

Where a person carries on a relevant business activity as part of a wider trade, that relevant business activity is to be treated as a separate trade for the purposes of determining the relevant turnover amount. The total turnover of the trade must be allocated between the separate trade and the wider trader on a just and reasonable basis.

Example 10

NewCars Limited runs two car dealerships in Co. Donegal and Co. Roscommon.

Government restrictions in place in Co. Donegal have meant that NewCars Limited is prohibited from allowing customers into its premises in Donegal, and as a result, NewCars Limited is forced to temporarily close the dealership. Similar restrictions are not in place for Roscommon (this is a hypothetical example), and that dealership can operate without restrictions.

In this case, the Donegal dealership is a relevant business activity which is part of the wider trade of NewCars Limited. To determine the relevant turnover amount of the Donegal dealership to establish whether NewCars Limited is eligible to make a claim under CRSS, that relevant business activity is to be treated as a separate trade, and the total turnover of NewCars Limited's trade must be allocated between the separate trade (the Donegal dealership) and the wider trader on a just and reasonable basis.

NewCars Limited's total turnover in 2019 was €2,550,000 (VAT exclusive), of which 65% (€1,657,500) is attributable to the Donegal dealership. The **average weekly turnover** for 2019 for the Donegal dealership was €31,875.

Relevant turnover amount = €95,625 (i.e. €31,875 x3)

Due to Government restrictions in place for Co. Donegal, NewCars Limited expects that during the expected 3 weeks of restrictions that the Donegal dealership will be forced to be closed, turnover will be nil and therefore the company is eligible to make a claim under the CRSS in respect of that relevant business activity, provided all other conditions are satisfied.

4.3.4. Seasonal businesses

A relevant business activity which is “seasonal” in nature is not restricted from qualifying under CRSS where they are subject to Covid restrictions and as a result, are prohibited or significantly restricted from allowing customers access their business premises, and they meet all other qualifying criteria.

Example 11

YuleTime Limited runs a business specialising in Christmas decorations. For much of the year, the company would have very little turnover but is busy sourcing stock and preparing for the Christmas period. The company rents a vacant unit in a shopping centre in Co. Dublin every year from September to December, and it is during this period that the company makes its annual turnover.

The Government restrictions in place means that after only a few weeks of opening, YuleTime Limited is forced to close its unit as a non-essential retail outlet prohibited from allowing customers access its premises. For the purposes of determining whether YuleTime Limited is eligible to claim under the CRSS, the company must be able to demonstrate that the turnover from its relevant business activity during the claim period will not exceed 25% of the average weekly turnover for 2019 over the same number of weeks (i.e. $(\text{total turnover in 2019} / 52) \times \text{number of weeks in the claim period}$). YuleTime Limited is not restricted from CRSS on the basis that the company has a seasonal business, where all qualification criteria are met.

4.3.5. Partnerships

Where the person carries on the relevant business activity in partnership with another person, the person’s turnover in relation to the relevant business activity will be determined as such proportion of the turnover of the partnership trade (or trading activities relating to the particular business premises) as corresponds to that proportion of the partnership profits which the person is entitled to under the agreed profit-sharing ratio of the partnership that is in place at the commencement of the claim period. See Section 6.3 below for the details of the maximum amount of relief that can be claimed a person who carries on a relevant business activity in partnership.

4.4. Requirement 4 – Other Qualification Conditions

A company or self-employed individual must meet certain other conditions in order to be eligible for an ACTE with respect to a claim period. The following other conditions must be met by the claimant for each claim period:

1. The claimant has been issued a **tax clearance certificate** (see Section 4.4.1) for the claim period and has complied with any obligations in relation to registering for and accounting for VAT;
2. The claimant intends to resume trading after the Covid restrictions are lifted;
3. The claimant has registered for the CRSS on ROS, providing all of the information requested by Revenue (see Section 3.1 above for further details);
4. The claimant applies for the ACTE on the Revenue Online Service (ROS), providing all of the information requested by Revenue and making a declaration that they qualify for the ACTE (see Section 3.2 above for further details).

4.4.1. Tax Clearance

Claimants must possess an up to date tax clearance certificate and continue to maintain tax clearance for the duration of the claim period. Claimants can check their current tax clearance status through ROS. After logging in, current tax clearance status is displayed in blue writing above the grey banner for “My Frequently Used Services”.

If a claimant does not currently hold tax clearance, an application can be made online and assessed in real-time through the ROS e-Tax clearance service by selecting “Manage Tax Clearance” under the “Other Services” section on the ROS home screen and following the online instructions.

Tax Clearance will be granted if the tax affairs of the claimant and, where applicable, their connected parties, are up to date. Connected parties for tax clearance purposes are as follows:

- Business Partners (not civil partner or spouse);
- Partnerships;
- Directors/Shareholders of a company;
- Previous Business Entity/Licence holder where the applicant is succeeding to the licenced trade;
- Employer where the applicant is SPSV Driver or CAB applicant; and
- VAT Group remitter if the applicant is a member of a VAT Group.

Further information can be found at <https://www.revenue.ie/en/online-services/services/manage-your-record/apply-for-tax-clearance-online-using-etc.aspx>.

If there are outstanding returns or debts for the claimant or any of their connected parties, tax clearance will be refused. Therefore, it is imperative that all tax returns are filed, and payments made, or payment arrangements entered into to cover all outstanding debts.

Claimants with COVID-19 related tax debts which are warehoused, or non-COVID-19 debts which are included in a phased payment arrangement (PPA), will not be prevented from qualifying for tax clearance. Further information on these initiatives and all Covid-19 related information and advice for taxpayers and agents, can be found at the following link on the Revenue website;

<https://www.revenue.ie/en/corporate/communications/covid19/index.aspx>

4.4.2. Books and Records

Any person making a claim for an ACTE is required to maintain and have available such books and records as may be reasonably required for the purposes of demonstrating that the person is eligible to make a claim under the scheme and to fully support any amount claimed. Should the person's claim be selected for verification by Revenue, these books and records will be examined by Revenue to verify the person's entitlement to the ACTE.

To avail of the CRSS the person must be in a position to demonstrate:

- the link between the Covid restrictions in operation for a geographical region at the time the claim was made and their impact on that person's relevant business activity during the claim period, and
- that turnover of the relevant business activity in the claim period will not exceed 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 claim period, and
- that the business intended to resume/ continue trading once the relevant Covid restrictions were removed, and
- that they would have operated the business in the Covid restriction claim period but for the Covid restrictions being in operation.

Where a person operates from a number of business premises, it will be necessary for the person to demonstrate the turnover directly attributable to each business premises. Example of records include till reports, copies of invoices, sales daybooks etc. Where a business carries on a number of different trades from one business premises it will be necessary to demonstrate the turnover of the trades separately. Where the person is trading through a partnership, the relevant partnership agreement(s) should be retained, specifying details of the partnership profit allocations.

Claimants should refer to Revenue's guidance on the requirement for persons who are registered for any tax to maintain proper books and records contained in [Tax and Duty Manual 38-03-17](#).

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In addition to the usual types of books and records that a tax-registered person is required to maintain to complete their tax returns, claimants must be able to demonstrate that, during the claim period (see Section 5 for details), members of the public were either prohibited from accessing, or restricted from accessing, the business premises in which the relevant business activity is carried on.

5. How to determine a claim period

5.1. Significance of a claim period

A person carrying on a relevant business activity will be required to assess whether they are eligible for support under the CRSS with respect to a **claim period** (see Section 5.2 below). If the person does qualify for support with respect to a claim period, then the amount they are entitled to claim will be determined by the number of full weeks the claim period covers. Therefore, determining the start and end dates of a claim period is important for the purposes of making a claim.

For a claim period that commences before mid-November 2020 (see Section 5.3 below), a person who meets the eligibility criteria will be able to make a claim from mid-November 2020, when the relevant portal on ROS is available to make a claim. As outlined in Section 5.4 below, for a claim period that commences after mid-November 2020, a person who meets the eligibility criteria will be able to make a claim as early as the first day of a claim period in respect of the number of weeks that are covered by that claim period.

5.2. What is a claim period?

A **claim period** comprises a period of time during which Covid restrictions¹ are in operation for a particular geographical region and will equate to either a **Covid restrictions period** or a **Covid restrictions extension period**.

A **Covid restrictions period** is generally a period which:

- begins on the date that Covid restrictions are in operation for a particular geographical area (or 13 October if restrictions are in operation prior to that date), and
- ends on the date on which the Covid restrictions in operation for the particular geographical area were, at the time they were introduced, due to end².

If the restrictions that are in operation in the **Covid restrictions period** are subsequently amended or extended, the Covid restrictions period will be immediately followed by a **Covid restrictions extension period**.

A **Covid restrictions extension period** is generally a period which:

- begins on the day after the day on which the Covid restrictions period was due to end, and

¹ **Covid restrictions** are restrictions introduced by Government regulations for the purpose of preventing or reducing the risk of the transmission of Covid-19 and which restrict certain business activity (see Section 4.2 for further details).

² The exception to this is where the Covid restrictions are ended before the date on which they were due to end (and they were not amended or extended). In such a case, the Covid restrictions period will end on the date they actually ended.

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- ends on the date on which the extended period of Covid restrictions is, at the time the period is extended, due to end.

If the period during which restrictions are in operation is further amended or extended, there will be a further Covid restrictions extension period, the beginning and end dates of which will be determined in the same way.

With the exception of claim periods commencing prior to mid-November 2020, the design of a claim period, based on a Covid restrictions period or a Covid restrictions extension period, allows a person to make a claim as early as the first day of a claim period (where they meet the eligibility criteria) for the number of full weeks that are expected to comprise the period in which Covid restrictions are in place. Therefore, where Covid restrictions are extended for a geographical region, it is appropriate that a new claim period should only begin after the end of a period for which support may have already been claimed under the CRSS.

5.3. Claim periods commencing between 13 October and mid November 2020

Each Covid restrictions period and Covid restrictions extension period will constitute a separate claim period, with each claim period starting on the day after the previous claim period began. When the online CRSS system becomes operational on mid-November 2020, it will be possible for claimants to combine claims for claim periods commencing between 13 October and mid-November 2020 within one claim, provided that the claimant qualifies for support in respect of each claim period (see Example 12). From that point on, separate claims must be made for each claim period (see Example 13).

5.4. Claim period treated as commencing on an earlier date in certain circumstances

It is acknowledged that certain businesses that do not qualify for relief during an initial period of Covid restrictions may be significantly restricted from operating during a later period of Covid restrictions. For example, a clothes shop that trades as normal during an initial period of Covid restrictions (where the restrictions are at Level 3 under the Plan for Living with Covid-19), but is required to close during a later period of restrictions (where the restrictions are at Level 4 or 5 under the Plan for Living with Covid-19). To ensure that they can benefit fully from the CRSS, the claim period for such businesses will be treated as commencing on the day on which the later period of restrictions commences (rather than on the day after the initial period of Covid restrictions ends, which could be a later date) (see Example 14).

5.5. Claim period examples

Illustrative examples of how to determine a claim period are provided below.

Example 12 – Claim period commences on 13 October 2020

As of 13 October, Covid restrictions are in operation across Ireland, which were due to expire on 28 October in accordance with the Government regulations providing for the restrictions. Therefore, the period 13 to 28 October 2020 is a **Covid restrictions period** and constitutes a **claim period**.

On 22 October³, further restrictions are introduced by Government regulations across Ireland. They are due to end on 1 December 2020. The period 29 October (the day after the Covid restrictions period is due to end) to 1 December is a **Covid restrictions extensions period** and constitutes a new **claim period**.

A company running a nightclub located in Galway city, which has been closed in accordance with Government regulations since March 2020, qualifies for support in respect of both claim periods. When the online CRSS system becomes available in mid-November, and as a practical matter, the company may lodge **one claim** in respect of both claim periods. If there are further claim periods, the company will be required to lodge separate claims in respect of each one.

Example 13 – Claim period commences after mid-November 2020

Restrictions come into operation for Co. X on 3 January 2021 for a period of 3 weeks. In the Government regulations providing for the restrictions, they are due to expire on 23 January 2021. A **Covid restrictions period** runs from 3 January 2021 to 23 January 2021 and constitutes a claim period. Provided the eligibility criteria are met, Co. X can make a claim for the claim period as early as 3 January 2021 for an ACTE for a period of 3 weeks.

On 18 January 2021, the Government announces that the restrictions that have been in operation since 3 January 2021 are being extended to 6 February 2021. A **Covid restrictions extension period** runs from 24 January 2021 (the day after the Covid restrictions period ends) to 6 February 2021. This constitutes a new **claim period**. Provided the eligibility criteria are met, Co. X. can make a claim for the claim period as early as 24 January 2021 for an ACTE for a period of 2 weeks.

³ The Covid restrictions in operation at 13 October 2020 were varied and amended with effect from 18 October to 9 November 2020, before being further varied and extended with effect from 22 October to 1 December (with Level 5 restrictions coming into operation nationwide). For simplicity, the extension that came into effect on 18 October is not factored into this example (and Example 14). Of note, one claim can be made for the entire period from 13 October to 1 December 2020 where the person meets the eligibility requirements.

Example 14 – Claim period commences on 22 October 2020

As of 13 October, Covid restrictions are in operation across Ireland, which were due to expire on 28 October in accordance with the Government regulations providing for the restrictions. Therefore, the period 13 to 28 October 2020 is a **Covid restrictions period** and constitutes a **claim period**. These restrictions do not have a negative impact on a hairdressing business run by Mr. P and he does not qualify for support under the CRSS in respect of this claim period.

However, on 22 October, further restrictions are introduced by Government regulations across Ireland. They are due to end on 1 December. The period 29 October (the day after the Covid restrictions period ends) to 2 December is a **Covid restrictions extension period** and constitutes a new **claim period**.

Under the restrictions introduced on 22 October, Mr. P is forced to temporarily suspend his business. As Mr. P was only affected by the restrictions from 22 October (and did not qualify for support during the first claim period), he may use the 6-week period 22 October to 1 December 2020 as a claim period for the purposes of assessing his eligibility for the CRSS and, if he is eligible, the amount of an ACTE he can claim. From mid-November, he can make a claim for an ACTE in respect of that 6-week period.

6. Amount that can be claimed under the CRSS

Companies and individuals that satisfy the eligibility criteria in relation to a relevant business activity for a claim period will be entitled to apply for an **ACTE** for the duration of that claim period.

Subject to a weekly cap of €5,000, the ACTE will be calculated by reference to a weekly amount based on the person's previous turnover in respect of the relevant business activity, as follows:

6.1. Established businesses

For **established businesses** (i.e. businesses that commenced prior to 26 December 2019), the weekly amount will be calculated by reference to turnover for the business activity for the period from 1 January to 31 December 2019:

- 10% of average weekly turnover for 2019, so long as it does not exceed €20,000, and
- 5% of so much of average weekly turnover for 2019 that exceeds €20,000.

The ACTE will comprise this weekly amount multiplied by the number of weeks in the claim period (up to the €5,000 weekly limit).

Where a person carries on more than one relevant business activity in the same business premises, the amount of an ACTE that can be claimed in respect of all relevant business activities will be capped at €5,000.

6.2. New businesses

For **new businesses** (i.e. businesses that commenced between 26 December 2019 and 12 October 2020), the weekly amount will be calculated by reference to turnover for the period commencing on the date on which the business commenced and ending on 12 October 2020 (referred to as 'the trading period'):

- 10% of average weekly turnover for the trading period, so long as it does not exceed €20,000, and
- 5% of so much of average weekly turnover for the trading period that exceeds €20,000.

The ACTE will comprise this weekly amount multiplied by the number of weeks in which the restrictions are in place (up to the €5,000 weekly limit).

Where a person carries on more than one relevant business activity in the same business premises, the amount of the ACTE that can be claimed in respect of all relevant business activities will be capped at €5,000.

6.3. Partnerships

Where the person is carrying on the relevant business activity in a partnership, the person (and any other partner seeking to make a claim), is required to apportion the amounts of turnover and the weekly turnover of the partnership to correspond with that proportion of the partnership profits which the person is entitled to, as determined under the agreed profit-sharing ratio of the partnership in place at the commencement of the claim period (referred to as a 'partner's proportionate share').

The maximum weekly amount of an ACTE that each partner can claim will be the lower of—

- 10% of that partner's proportionate share of weekly turnover up to an amount equal to such percentage of the €20,000 threshold as corresponds to that partner's proportionate share, and 5% of any balance of the partner's proportionate share of weekly turnover above that threshold, and
- such percentage of the maximum weekly limit of €5,000 as corresponds to that partner's proportionate share.

6.4. Examples of ACTE calculations

Illustrative examples of how an ACTE is calculated are set out below. Please note that the beginning and end dates of the claim periods referred to in these examples are hypothetical.

Example 15

Mr. A has been running a pub (that does not serve food) in Dublin City for many years. In the year ended 31 December 2019, his turnover from the business was €663,000 (excluding VAT). His VAT returns are up to date and he has tax clearance. On 15 March 2020, he closed the pub to customers in line with Government restrictions. The pub has remained closed for business since that time.

As of 13 October 2020 (the date the CRSS was announced), restrictions under the Living with Covid-19 Plan are in place for Co. Dublin and are expected to be in place for 6 weeks. The restrictions mean that the pub will have to remain closed until 3 December. As a result of these restrictions, Mr. A expects that he will have no turnover in the period 13 October to 2 December.

Based on:

- a) the fact that official Covid restrictions are in place which prohibit customers from accessing the pub, requiring him to temporarily close his pub between 13 October and 2 December, and
- b) Mr. A's reasonable expectation that he will have no turnover between 13 October and 2 December,

he is entitled to apply to Revenue for an Advance Credit for Trading Expenses (ACTE) for the period 13 October to 2 December, which constitutes a claim period.

The amount of the ACTE that he is entitled to for this claim period will be calculated by reference to his turnover for 2019 and the number of full weeks that comprise the claim period, as follows:

Average weekly turnover 2019	€12,750 (i.e. €663,000 / 52)
10% of €12,750	€1,275
Number of full weeks	7
€1,275 X 7	ACTE is €8,925

If the restrictions are extended, with the result that his pub remains closed and the pub will have no turnover, he can make a subsequent claim for the extended period of restrictions, which will constitute a new claim period, and on making a further claim he will be entitled to a payment of €1,275 for every week of the new claim period.

Example 16

Yummy Nibbles LTD carries on a café trade operating from separate business premises, one located in Letterkenny and the other in Sligo town. Because the cafes are operated from separate business premises, they are treated as separate relevant business activities for the purposes of the CRSS.

Yummy Nibbles Letterkenny café

In the year ended 31 December 2019, turnover for the Letterkenny café was €195,000 (excluding VAT). As of 13 October 2020 (the date the CRSS was announced), restrictions under the Living with Covid-19 Plan are in place for Co. Donegal are expected to stay in place until 3 December, at which point the situation will be reviewed by the Government. In this period of restrictions, the café can stay open for take-away and delivery only. However, the café has a thriving take-away service. As a result, Yummy Nibbles LTD expects that while turnover in period of restrictions will be reduced, it will not be less than 25% of the relevant turnover amount for the café.

Yummy Nibbles Sligo town café

In the year ended 31 December 2019, turnover for the Sligo town café was €221,260 (excluding VAT). As of 13 October 2020, restrictions under the Living with Covid-19 Plan are in place for Co. Sligo and are expected to be in place for 6 weeks. While the restrictions are in place, the café can operate on a take-away only basis. Yummy Nibbles LTD expects that in the 7-week period of restrictions, turnover will be approximately €4,900. This represents 16.45% of the relevant turnover amount for the café, i.e. 16.45% of €29,785 (average weekly turnover for the café in 2019 x 7).

Yummy Nibbles LTD claim

Although both business premises from where the cafés operate are subject to Government restrictions, the company is not entitled to claim an ACTE in respect of the Letterkenny Café because turnover for the period during which the restrictions are in place will not be less than 25% for the comparable period in 2019. However, Yummy Nibbles LTD is entitled to apply to Revenue for an ACTE in respect of the Sligo Café for the claim period 13 October to 2 December. The amount of the ACTE that the company is entitled to for this claim period is calculated by reference to the Sligo town café's turnover for 2019 and the number of full weeks that comprise the claim period, as follows:

Average weekly turnover 2019	€4,255 (i.e. €221,260 / 52)
10% of €4,255	€425.50
Number of full weeks	7
€425.50 X 7	ACTE is €2,978.50

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If the restrictions for Co. Sligo are extended, Yummy Nibbles LTD can make a new claim for the extended period of restrictions, where the Sligo business continues to qualify. Yummy Nibbles LTD will be entitled to a payment of €425.50 for every week of the new claim period.

If it later transpires that the Letterkenny café did not do as well as had been expected, the company may then be entitled to apply for an ACTE, as long as a claim is made within 8 weeks of the commencement of the restricted period. Similarly, the company may be entitled to make a claim for an ACTE in respect of the Letterkenny café for a later period of restrictions.

The company has filed VAT returns and has tax clearance.

Example 17

Ms. Y runs a small dance studio from premises in Co. Clare, from which she teaches contemporary dance to groups of children and teenagers on a part-time basis. Her turnover in 2019 was €35,100 and she is not registered for VAT. As of 13 October (the date the CRSS was announced), Level 3 restrictions under the Living with Covid-19 Plan are in place for Co. Clare and are expected to be in place until 2 December. As dance classes may not take place during the period of restrictions, she cancels all classes for the 7-week period in which the restrictions are in place and issues refunds to affected customers. As a result, she expects to have no turnover for the 7-week period.

Based on the foregoing, she is entitled to apply to Revenue for an ACTE for the claim period, 13 October to 2 December (she will need to apply for tax clearance) as follows:

Average weekly turnover 2019	€675 (i.e. €35,100 / 52)
10% of €675	€67.50
Number of full weeks	7
€67.50 X 7	ACTE is €475.50

If the restrictions for Co. Clare are extended, Ms. Y can make a new claim for the extended period of restrictions, where her business continues to qualify. She will be entitled to a payment of €67.50 for every week of the new claim period.

Example 18

Style Ltd operates a clothing retail outlet from a business unit in the Cork Shopping Centre in Co. Cork.

The Covid restrictions in place require all non-essential retail outlets to close, Cork Shopping Centre will remain open for the period of these restrictions to the public as other essential retail outlets operate in the centre such as a pharmacy and food retail outlet.

Style Ltd is required to close as they are prohibited from allowing customers into the business premises, therefore Style Ltd may make a claim for the restricted period announced of 3 weeks.

Based on the foregoing, Style Ltd is entitled to apply to Revenue for an ACTE for the claim period, 8 November to 29 November (Style Ltd will need to apply for tax clearance) as follows:

Average weekly turnover 2019	€2,885 (i.e. €150,000 / 52)
10% of €2,885	€288
Number of full weeks	3
€288 X 3	ACTE is €864

7. Withdrawal and amendment of claims

7.1. Can a claim be withdrawn?

Where a person claims an ACTE and it later transpires that the person is not entitled to it, for example when the person's turnover for the claim period is greater than expected, the person can withdraw the claim by:

- notifying Revenue that the person is withdrawing the claim; and
- repaying the ACTE to Revenue.

Provided the person does so as soon as is reasonably practical, penalties and interest will not be applied.

7.2. Can a claim be reduced?

Where a person claims an ACTE and it later transpires that the amount claimed exceeded the amount that the person was entitled to, for example because the person miscalculated their average weekly turnover for 2019 (or 2020 for new businesses), the person can reduce the amount claimed by:

- notifying Revenue that the person is reducing the claim; and
- repaying to Revenue the amount that was claimed in error.

Provided the person does so as soon as is reasonably practicable, penalties and interest will not be applied.

7.3. Withdrawal of an ACTE by Revenue

Where a claim for an ACTE is subsequently found to be unauthorised or overstated, then there are implications relating to the following:

- Clawback of the additional tax due
- Interest
- Penalties
- Possible publication

Where a clawback arises on the ACTE amount, a Schedule D Case IV assessment will be made by Revenue.

7.3.1. Company clawback - Case IV of Schedule D

The clawback amount is calculated on the ACTE amount that is as unauthorised or overstated, which is an amount equal to 4 times the excess ACTE claimed. Where the ACTE is clawed back, a company is prohibited from offsetting any credits, losses, expenses or

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allowance against that tax liability. The clawback amount will not attract the close company surcharge.

Example 19

A company makes a claim for an ACTE in respect of a claim period. The amount of the ACTE for the year ended 31/12/2020 was €15,000. On a compliance review, the ACTE claim was amended to €5,000. The unauthorised claim related to the incorrect allocation of turnover from a business premises in a geographical location which was not significantly impacted by Government restrictions.

To recover this amount, an assessment is made under Case IV of Schedule D in the sum of 4 times the amount of the unauthorised amount [€10,000*4], which will be charged to corporation tax at 25%;

Assessed

Case IV	€40,000
Charged to CT @ 25%	€10,000*

* This ensures that the amount that should not have been claimed is fully recovered. Interest and tax geared penalties will apply from the day the unauthorised claim was paid.

7.3.2. Individual clawback - Case IV of Schedule D

The clawback amount is calculated on the ACTE amount that is as unauthorised or overstated, which is an amount equal to 5 times the excess ACTE claimed. Where the ACTE is clawed back, no deduction, relief, tax credit or reduction in tax is permitted against that tax liability.

Example 20

An individual sole trader makes a claim for an ACTE in respect of a claim period. The amount of the ACTE for year ended 31/12/2020 was €10,000. On a compliance review, the ACTE claim was amended to €nil. The unauthorised claim related to a takeaway. The takeaway was not a relevant business as they were not restricted from customers attending their business premises under Government restrictions.

To recover this amount of tax, an assessment is made under Case IV of Schedule D in the sum of 5 times the amount of the unauthorised amount [€10,000*5], which will be charged at the standard rate of income tax;

Assessed

Cases IV Income	€50,000
Charged to standard rate of income tax @ 20%	€10,000*

* This ensures that the amount that should not have been claimed is fully recovered. Interest and tax geared penalties will apply from the day the authorised claim was paid.

7.3.3. Penalty and publication application

Where a penalty is chargeable on the Case IV assessment, section 1077E of the Taxes Consolidation Act 1997 and the [*Code of Practice for Revenue Audit and other Compliance Interventions*](#) will apply. Publication on the list of tax defaulters under section 1086 of the Taxes Consolidation Act 1997 may also apply, where the criteria in relation to tax, interest and penalties are met.

8. Is an Advance Credit for Trading Expenses taxable?

An ACTE will be taken into account when calculating the taxable trading profits of a claimant by reducing the amount of deductible expenditure – expenditure which is revenue in nature, and incurred wholly and exclusively for the purpose of the trade – which would include all common business fixed costs such as rent, insurance, light & heat and wages.

Whilst an ACTE will reduce the amount of trading expenses that are deductible in computing the taxable income of a business, it will not result in an additional tax liability unless that business has trading profits for the year. Where a business is in a loss-making position, an ACTE will have the effect of reducing the amount of trading losses available for offset against future or previous profits of the business.

In the example below, a CRSS payment of €1,000 will result in additional tax of €125 for the profitable business. For the business in a loss-making position, the CRSS payment will have the effect of reducing the amount of trading losses available for offset against future or previous profits of the business, again a reduction in available tax losses of €125 for every €1,000 CRSS payment received.

Example 21		
	Profit Making Company	Loss Making Company
<u>Income</u>	€	€
Turnover from operations	100,000	50,000
<u>Expenses</u>		
Rent	25,000	25,000
Rates	5,000	5,000
Insurance	25,000	25,000
Utilities	10,000	10,000
CRSS Payment	(1,000)	(1,000)
	64,000	64,000
Profit / (Loss) per accounts	36,000	(14,000)
Corporation Tax Charge:	4,500	NIL

CRSS Guidelines – 23 October 2020

In the example below based on an individual, the CRSS payment will not result in additional tax unless the individual has trading profits for the year. In the example above, a CRSS payment of €1,000 resulted in additional tax of €240. This would increase for individuals at the marginal rate of tax.

Example 22		
	Profit Making Individual	Loss Making Individual
<u>Income</u>	€	€
Turnover from operations	30,000	50,000
<u>Expenses</u>		
Rent	2,500	25,000
Rates	500	5,000
Insurance	2,500	25,000
Utilities	1,000	10,000
CRSS Payment	(1,000)	(1,000)
	5,500	64,000
 Profit / (Loss)	 24,500	 (14,000)
 Standard rate of Income tax at 20%	 4,900	
PRSI @ 4%	980	
USC*	405	
Less tax credits **	(3300)	
Tax liability	2,985	NIL
*based on rates applying from 1 January 2021		
** Single person credit plus Earned income credit (€1,650 from 1 January 2021)		

9. Contact Us

You can also contact us by e-mail using the secure 'MyEnquiries' service available in myAccount or ROS.



Rialtas na hÉireann
Government of Ireland

Resilience and Recovery 2020-2021

Plan for Living with COVID-19





Rialtas na hÉireann
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Resilience and Recovery 2020-2021

Plan for Living with COVID-19

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Introduction

The COVID-19 pandemic has led to extraordinary demands on everyone one of us as individuals, as parents, as families, as workers and as business owners.

We have never had to deal with the demands and complexities which COVID-19 brings to even one area of our lives, not to mind all areas of our lives at the same time. The COVID-19 pandemic has been characterised by the European Centre for Disease Protection and Control as a “marathon and not a sprint”.

There is no real precedent on how to deal with a global pandemic of this nature and scale. Governments here and all over the world are making decisions based on the best information available at a given point in time. It is changing constantly.

While, at the beginning, it was arguably “easier” to focus on the disease suppression and containment, life is more complicated than that. The longer this disease is with us, the more complex the issues and the higher the impact of the ongoing restrictions on every aspect of our lives.

Government has been monitoring the economic and the social impacts of COVID-19 restrictions in line with every step of reopening and published that assessment at the start of each phase. That has allowed us to identify areas where the impact is greatest and where further restrictions or a re-imposition of restrictions would be a double blow. These need to be constantly balanced against the public health risk.

We have also learned a lot over the last six months and these learnings are informing our future approach:

- The power to control this pandemic is in our hands — individually and collectively
- People in Ireland are willing to follow public health advice to protect themselves and others
- Cooperation and solidarity across sectors and society is vital if this disease is to be contained
- No single preventive measure is adequate to control virus transmission — what matters is a combination
- There is an ongoing need to minimise the risk of cases/clusters and respond decisively when new threats/clusters emerge
- If the disease spreads in the community, it will have the greatest impact on the vulnerable
- Rapid identification and contact tracing of new cases is central to our response

The situation in respect of the pandemic is a highly unstable across the world. The situation in Ireland is showing concerning trends and it is against this backdrop that the Government is framing its approach to how we manage in the context of COVID-19 for the coming 6-9 months.

These are the complex choices which we have to make. There are very few certainties. This Government plan is aimed at bringing some clarity to help everyone to plan over the medium term. The priority objectives are:

Staying Safe: Focused and targeted management of COVID-19 within the population.

Being Prepared & Responsive: Ensure public health, health services and wider public services have well-planned and resourced responses available to switch on and off rapidly in response to outbreaks for so long as we do not have a vaccine for COVID-19.

Resuming Public Service Delivery: Resumption of critical public services, including education and health services to avoid secondary impacts of restrictions on society.

Developing Economic Resilience: Help businesses to operate safely in a COVID-19 environment and get the assistance they need to adapt and survive.

Growing our Resilience: Maintaining our individual and collective resilience, a confidence in our ability to support each other to cope with and respond to the stresses and difficulties.

Remembering our Loss: Taking time to reflect and commemorate.

Framework for Restrictive Measures in Response to COVID-19

The Framework for Restrictive Measures is a risk management strategy for the next 6-9 months. It is designed to allow individuals, families, businesses and services better understand, anticipate and prepare for the measures Government might introduce to stop escalation of the transmission of the disease.

It is framed to account for periods which there is low incidence of the disease, with isolated clusters, low community transmission, through to situations where there is high or rapidly increasing incidence, widespread community transmission and the pandemic is escalating rapidly in Ireland and globally. It recognises the need for society and business to be allowed to continue as normally as possible. Finally, the framework is designed so that either national or county level restrictions can be applied.

The Government's strategy, in line with the public health advice, is suppression.

Balancing Risks and Prioritising

Each level contains a "basket" of measures which are intended, collectively, to contribute to lowering risk of transmission in alignment with the risk level at that time. The set of measures, individually, do not comprise a list of activities or places which are equally safe. Instead, they are "baskets" of measures which:

- Are informed by public health understanding of the disease
- Recognise we can and must prioritise some activities over others

Understanding of Risk

- Simple measures taken by everyone are the best defence against this disease
- No single measure works, what matters is the combination
- Co-operation and solidarity across sectors and society is critical to ensuring most of the people comply with the best advice, most of the time.
- If the disease spreads in the community, it will have the greatest impact on the vulnerable
- In the same way the disease hits some groups harder, restrictions also have greater impact on some groups than others
- Role of children in transmission and spread may be less important when compared with other respiratory disease.
- Outdoors is safer than indoors

Approach to Prioritisation

During this pandemic, the application of the public health advice measures to suppress the disease transmission is intended to minimise the risks to public health while and to striking the right balance in:

- prioritising some activities over others, including health and social care services, education and other essential needs.
- protecting work and economic activity, and other key societal interests such as sports and important family gatherings, thereby allowing as much of society and business to continue as “normally” as possible while continuing to make every effort to suppress the virus.

Protecting our future: Schools, Early Childhood Education and Care and Childcare Services

Education provides for the holistic development of children and young people and is the foundation for lifelong learning and wellbeing. Childhood education and care is also essential to parents’ abilities to balance work success with family responsibilities especially those in the workforce on whom we rely to deliver essential services.

- Keeping schools, Early Learning, Childcare Services open is a top priority.

Protecting, Safeguarding and Supporting Health, Social Care and Essential Public Services

Certain other public services are essential to protect our health, safeguard vulnerable groups, support those with additional needs and to uphold peoples’ rights. Resuming and ensuring continued access to these services to meet these basic needs are the second priority, including in particular:

- Non-Covid health care
- Protective services, Policing and Immigration
- Access to justice
- Essential local authority services

Protecting Employment and Livelihoods

We need to keep our people in work and businesses operating, while living with the pandemic. Without a functioning economy we cannot maintain delivery of public services or support businesses to keep people in employment.

- The framework reflects a careful consideration of the impact of the introduction of restrictions on employment and livelihoods keeping as many businesses open as possible at different stages, while acknowledging that some business and services are critical.

Protecting our Personal Resilience

Sports, Arts and other social activities are central to our well-being. Physical activity and creativity build our resilience. Sports and Arts are also the world of work for our many in our communities. We want to support physical activity, cultural events and participation in other controlled social events (e.g. religious services) as part of a response to mental strain that many people are experiencing.

- Maintaining some level of access to these activities will support us in living with the disease and continuing to play our part in breaking chains of transmission.

Preferring Controlled Over Uncontrolled Environments

Congregation of bigger numbers of people in uncontrolled environments has been shown to give rise to the greatest risk of transmission of the disease and the seeding of the disease into the wider community.

- Sports and arts events organised and held in controlled environments are being given priority over social events which carry higher risk. This is because in the context of social events involving friends and family, congregation is greater, general mixing, close physical contact are highly likely and basic measures of social distancing, hygiene, mask wearing and other measures are far less likely to be adhered to.
- Certain “life events” such as weddings and funerals are acknowledged as having greatest priority when social events are being restricted, so these are being given special status, notwithstanding those risks.
- The framework recognises the role that private gatherings and transmission within and between households is having on overall transmission. This is the case whether events are held at home or privately organised social events and parties, even when held in controlled environments including in restaurants and other social settings.

Framework for Restrictive Measures in Response to COVID-19

Item	Level 1	Level 2	Level 3	Level 4	Level 5
Social/Family Gatherings					
Private Home/Gardens	Up to 10 visitors from up to 3 households	Visitors from one other household only or up to 6 visitors from 2 other households or 3 other households. (to be determined by prevailing public health advice for the county or other defined geographical area)	Visitors from one other household only OR Own household only (to be determined by prevailing public health advice for the county or other defined geographical area)	Own household only - No visitors	Own household only - No visitors
Other Settings - outside private homes/gardens	Members of different households can continue to meet socially in other settings with strict adherence to the sectoral guidance for those settings. There should be no more than 50 attendees where there is no specific guidance for the setting .	Members of different households can continue to meet socially in other settings up to 6 people indoors, 15 outdoors from 1, 2 or 3 other households (to be determined by prevailing public health advice for the county or other defined geographical area)	No social/family gatherings should take place in other settings	No social/family gatherings should take place in other settings	No social/family gatherings should take place in other settings
Weddings (regardless of venue)	Exemption: Up to 100 guests for wedding ceremony and reception	Exemption: Up to 50 guests for wedding ceremony and reception	Exemption: Up to 25 guests for wedding ceremony and reception	Exemption: Up to 6 guests for wedding ceremony and reception	Exemption: Up to 6 guests for wedding ceremony and reception
Organised Indoor Events (Controlled Environments with a named event organiser, owner or manager)					
For example, business, training events, conferences, events in theatres, cinemas and other Arts events, (excluding sport)	Up to 100 patrons Up to 200 patrons permitted for larger venues where strict 2 metre seated social distancing and one-way controls for entry and exit can be implemented. For very large purpose built event facilities (e.g. stadia, auditoriums, conferencing/event centres), specific guidance will be developed with the relevant sectors to take account of size and different conditions for larger events	Up to 50 patrons and in pods/groups of up to 6 if appropriate, with arrangements to ensure no intermingling of groups Up to 100 patrons permitted for larger venues where strict 2 metre seated social distancing and one-way controls for entry and exit can be implemented.	No organised indoor gatherings should take place	No organised indoor gatherings should take place	No organised indoor gatherings should take place
Organised Outdoor Events (Controlled Environments with a named event organiser, owner or manager)					
For example, outdoor Arts events, training even	Up to 200 patrons for majority of venues Up to 500 patrons for outdoor stadia or other fixed outdoor venues with a minimum accredited capacity of 5,000 (with robust protective measures as per sectoral guidance) For very large purpose built event facilities (e.g. stadia, auditoriums, conferencing/event centres), specific guidance will be developed with the relevant sectors to take account of size and different conditions for larger events	Up to 100 patrons for majority of venues. Up to 200 patrons for outdoor stadia or other fixed outdoor venues with a minimum accredited capacity of 5,000 (with robust protective measures as per sectoral guidance)	Gatherings of up to 15 people	Gatherings of up to 15 people	No organised outdoor gatherings should take place
Exercise and Sporting Events					
Training	Normal training sessions and games indoors and outdoors with protective measures	Outdoors - training can take place in pods of up to 15 (exemption for prof/elite/inter-county sports/senior club championship). Indoors - training, exercise and dance classes can take place in pods of up to 6 inside. (exemption for prof/elite/inter-county sports/senior club championship).	Outdoors - Non contact training only in pods of up to 15 (exemption for prof/elite/inter-county sports/senior club championship). Indoors – Individual training only. No exercise/dance classes.	Outdoors - Non contact training only in pods of up to 15	Individual training only. No exercise or dance classes.

Item	Level 1	Level 2	Level 3	Level 4	Level 5
Matches/Events	Matches/events - up to 200 patrons/spectators outdoors and 100 patrons/spectators indoors	Matches/events - up to 100 patrons/spectators outdoors and 50 patrons/spectators indoors	No matches/events to take place Exemption: professional/elite/inter-county/senior club championship/horse-racing behind closed doors	No matches/events to take place Exemption: professional/elite/inter-county/horse-racing behind closed doors	No matches/events to take place
	Up to 500 for outdoor stadia or other fixed outdoor venues with a minimum accredited capacity of 5,000	Up to 200 for outdoor stadia or other fixed outdoor venues with a minimum accredited capacity of 5,000			
	For large purpose built event facilities (e.g. stadia, auditoriums, conferencing/event centres), specific guidance will be developed with the relevant sectors to take account of size and different conditions for events such as large national and international sporting events.				
Gyms/Leisure Centres/Swimming Pools	Gyms/leisure centres/swimming pools open with protective measures, taking account of public health advice, including social distancing		Gyms/leisure centres/swimming pools open with protective measures, for individual training only	Gyms/leisure centres/swimming pools closed	
Religious Services					
Religious Services	Open with protective measures (for example, appropriate social distancing, one-way traffic within the venue, removal of communal prayer items) up to 50 worshippers.		Services move online Places of worship remain open for private prayer.	Services move online Places of worship remain open for private prayer.	Services move online Places of worship remain open for private prayer.
	Where the premises allows for a capacity of greater than 50 this may be permitted in separated sub-groupings of no more than 50, with additional protective measures as per guidelines.		Exemptions: Funerals - Up to 25 mourners	Exemptions: Funerals - Up to 25 mourners	Exemptions: Funerals - Up to 10 mourners
Indoor Museums, Galleries & other Cultural Attractions where people are non-stationary and social distancing can be maintained					
	Open with protective measures (for example, a maximum capacity to allow 2m distancing, one-way traffic within the venue) max numbers linked to capacity, taking account of public health advice.		All venues closed Libraries will be available for e-services and call and collect		
Bars, Cafes & Restaurants (including hotel restaurants/bars) and Wet Pubs					
Bars, cafes & restaurants (including hotel restaurants/bars)	Open with protective measures (e.g. physical distancing, table service only, cleaning regimes, noise controls etc). Max numbers in restaurants, cafes and bars linked to capacity of establishment, taking account of appropriate social distancing.	Open with protective measures in place (e.g. physical distancing, table service only, cleaning regimes, noise controls etc) Max numbers in bars linked to capacity of establishment, taking account of appropriate social distancing, but with individual groups limited to 6 people from no more than 3 households or the prevailing advice on the mixing of households.	Additional restrictions for indoor dining	Take away food or delivery. No indoor dining Outdoor dining to max 15 patrons	Take away food or delivery only
Wet Bars	Open with protective measures (e.g. physical distancing, table service only, cleaning regimes, noise controls etc). Max numbers in bars linked to capacity of establishment, taking account of appropriate social distancing.	Open with protective measures in place (e.g. physical distancing, table service only, cleaning regimes, noise controls etc) Max numbers in bars linked to capacity of establishment, taking account of appropriate social distancing, but with individual groups limited to 6 people from no more than 3 households or the prevailing advice on the mixing of households.	Additional Restrictions	Outdoor seating only to max 15 patrons	Take away or delivery only
Nightclubs, Discos, Casinos	Closed				

Item	Level 1	Level 2	Level 3	Level 4	Level 5
Paid Accommodation					
Hotels, Guesthouses B&Bs etc.	Open with protective measures (for example, staff face coverings, signage, hand sanitiser, regular cleaning of hard surfaces, customer details recorded for contact tracing process).		Open but services limited to residents	Open but only for existing guests, and those with essential non-social and non-tourist purposes.	Open only for those with essential non-social and non-tourist purposes.
Retail/Services (e.g. hairdressers, beauticians, barbers)					
Retail & Personal Services (e.g. hairdressers, beauticians, barbers)	Mandatory face coverings				
	Open with protective measures.			Essential retail and businesses that are primarily outdoors only. All other retail and personal services closed.	Essential retail only. All other retail and personal services closed.
Work					
Work	Work from home if possible. Attendance at work for specific business requirements and on a staggered attendance basis.	Work from home if possible Attendance at work for essential on-site meetings, inductions, training.	Work from home unless absolutely necessary to attend in person	Only essential or other designated workers should go to work	Work from home unless essential for work which is an essential health, social care or other essential service and cannot be done from home
Domestic Travel					
Domestic Travel Restrictions	No restrictions		Stay in your county (or other defined geographical area) apart from work, education and other essential purposes	Stay in your county (or other defined geographical area) apart from essential work, education and other essential purposes	Stay at home (exercise within 5km of home)
Schools, Early Learning and Childcare Services, Adult and Higher Education					
Schools, Early Learning and Childcare Services & Higher and Adult Education	Open with protective measures		Schools and creches open with protective measures		Recommendations based on precise situation and evidence at time.
			Further, higher and adult education to escalate all appropriate protective measures and limit congregation as far as possible	Further, higher and adult education moves primarily online with appropriate protective measures in place for essential attendance on site	
Outdoor playgrounds, play areas and parks					
	Open with protective measures.				
Transport					
Public Transport	Mandatory face coverings				
	Walk or Cycle where possible	Walk or Cycle where possible	Walk or Cycle where possible	Walk or Cycle where possible	Walk or Cycle where possible
	Capacity limits to be determined by prevailing public health advice	Capacity restricted to 50%	Capacity restricted to 50%	Capacity restricted to 25%	
	Travel during off-peak hours where possible	Peak hours for essential workers and essential purposes only	Essential workers and essential purposes only	Avoid public transport - Essential workers & essential purposes only	
Over 70 and Medically Vulnerable individuals					
Those aged over 70 and Medically Vulnerable individuals	Those aged 70 years and over and the medically vulnerable should exercise judgement regarding the extent to which they engage with others and in activities outside home.		Those aged 70 years and over and the medically vulnerable should exercise judgement regarding the extent to which they engage with others and in activities outside home.		
	Specific guidance will be provided.				
Long Term Residential Care Facilities Visiting					
LTRC Facilities Visiting	Open with protective measures Follow HPSC guidance	Open with enhanced protective measures Follow HPSC guidance	Suspended, aside from critical and compassionate circumstances		

1. Governance & Communication

1.1 Future Decision Making Framework

Individuals, families, communities, services and businesses want greater certainty, consistency and clarity. While we will be living alongside the disease we need to do so with as much a sense of stability as is possible.

The Government has developed this plan to provide a robust and sustainable plan for the next 6-9 months. We are moving from a shorter-term emergency response approach to a medium-term approach to managing risk and repairing the impact that COVID-19 has had on society and business over the past six months.

That requires a single clearly understood framework for restrictive measures set out opposite, as well as a consolidation and streamlining of the decision-making processes and a shift to a more pre-programmed process.

The **National Public Health Emergency Team** will continue in its role in providing guidance, support and expert advice for the overall national response to COVID-19. It will typically meet weekly as heretofore to consider the most up to date national and international risk assessments and consider any implications for the national response etc.

- ✓ **A COVID-19 Oversight Group** chaired by the Secretary to the Government will meet weekly to provide advice to Government on the strategic economic and social policy responses to the management of the disease and to consider the NPHET advices. It will oversee and direct implementation of policy responses. [Membership will include relevant Government Departments, the Chief Medical Officer and the Chief Executive of the Health Service Executive.]
- ✓ The **Cabinet Committee on COVID-19** chaired by the Taoiseach will continue to assess the social and economic impacts of the potential spread of COVID-19 and oversee the cross-Government response.
- ✓ **Senior officials' groupings and sub-groups** will be convened by the Department of the Taoiseach to drive implementation of this plan; to support preparations for the Cabinet Committee; and the COVID-19 Oversight as required including (i) prevention of disease in high risk settings and vulnerable groups (ii) legislative requirements (iii) data integration and knowledge management.
- ✓ This Roadmap will be fully reviewed at end March 2021.

1.2 Communication and Engagement

It is well understood that communication during a health crisis is critical for saving lives and for achieving an efficient resolution to the crisis. However, we are communicating in a context where there are many uncertainties. Sometimes the information the public wants, is not yet available or as quickly as people would like e.g. regarding vaccines, local and national prevalence, impacts of measures.

Sometimes, the decisions made, intentionally include choices. These choices recognise where the impact has been greatest in society and to protect certain groups and activities most from the impact of further restrictions. There are activities we are placing restrictions on where risks are similar to activities we are allowing. In doing so, Government is prioritising activities it believes will have the greatest overall benefit to society and business, while at the same time minimising the risk to the wider community. That is challenging and more complex and therefore more complex to communicate.

Nevertheless, good communication and public confidence in sources of information is one of our strategies against COVID-19. In this next phase of our management of COVID-19, communications must be characterised by:

- ✓ **Clarity and transparency:** All communications will be clear and accurate. As the plan is executed, Government will work to ensure that the rationale for the measures, the public health triggers that raised the risk level and the implications for specific groups, sectors, individuals are clearly articulated.
- ✓ **Cohesion and Co-ordination:** Communicating in the context of a pandemic requires a high degree of co-ordination between bodies, agencies and all of our wider stakeholders. The more challenging the message, the more important it is that we provide opportunities for engagement and debate, but ultimately ensure that public gets clear and unambiguous messages.
- ✓ **Rapid Response:** As the plan is executed, it will be important to have an agile system in place to deal with queries (media, sectoral representatives, general public etc.) as quickly as possible.
- ✓ **Insight based:** All communications will be tested and measured in order to ensure that they are achieving intended objectives.

Communications must support and empower us to take care of our own health, prepare for winter, build our mental resilience and ensure we know how to use health services this winter.

- ✓ The updated decision-making framework and communications plans are designed to ensure that there will be ample opportunity for timely and comprehensive stakeholder information giving and engagement, media campaigns/informational packages as required led by the relevant Ministers and Departments.
- ✓ The gov.ie/COVID pages are being reviewed with the goal of providing easier navigation to the relevant information.
- ✓ A structured calendar or briefings will be agreed involving relevant Ministers following specific Cabinet decisions, bi-weekly NPHET disease updates and a weekly official update on overall developments and implementation of the new Roadmap.
- ✓ The Crisis Communications Committee will continue to meet to ensure maximum co-ordination between cross-government and sectorally-led campaigns and communications.

2. Staying Safe

We must proactively manage the disease on a continuous basis. Firstly, by implementing the necessary public health guidance at an individual, community and business level. Secondly, rapid and targeted outbreak management must be in place, particularly to proactively prevent transmission in the highest risk places and in highest risk groups. Finally, we must support public compliance by having a credible monitoring and enforcement regime of statutory restrictions and sectoral protocols.

2.1 Prevention: Implementation of Existing Public Health Measures

2.1.1 Permanent Measures Baseline

Individual behaviour change, cooperation and solidarity across sectors and society will continue to be critical to our strategy. Without a vaccine there are baseline measures which we will need to continue to implement as in every aspect of our lives to stymie COVID-19 transmission in our community.

Individually we can take precautions and these continue to be our first line of defence. No single measure, in isolation, will control the spread of COVID-19 and the most effective approach is one which involves a combination of societal and personal protective measures, including;

- Washing our hands regularly and thoroughly.
- Observing good cough and sneeze etiquette.
- Maintaining social distancing
- Exercising judgement about where we spend time
- Being mindful as to whether guidance is being applied appropriately by business and service providers.
- Reducing our social interactions thereby limiting the opportunity for COVID to spread.
- Working remotely where possible.
- Walking and cycling where we can to free up public transport for social distancing for those who need it.
- Isolating and contact your GP if you develop symptoms.

Many of these are simple precautions which people will take voluntarily. New habits are already well-adopted by the majority of people which will continue to help us combat this serious collective threat. For people to make good decisions, they need good information about the risks and how they can manage those risks for themselves.

- ✓ Up to date information about prevalence rates, hospitalisation (including ICU), death rates, testing and tracing activities will continue to be provided on as disaggregated a basis as possible, along with good information on risks and mitigation measures to the public in an easily accessible forms so that they can be incorporated into people's personal decision-making.

In other areas, Government has provided for a mandatory regime to support collective compliance including:

- Wearing face coverings, on public transport, in shops and shopping centres, and in all indoor settings where social distancing is difficult.
- Restricting certain events, business and service activities from time to time in line with the current threat level.

Sectoral Guidance aligned with the Return to Work Safely Protocol has also been developed in a wide range of areas to assist businesses and services to apply broad guidance to their specific activities.

The full list of current restriction levels, related legislative measures and sectoral guidance are outlined in Appendix 1 to the document.

- ✓ All sectoral guidance will be/has been updated to reflect the new framework and promulgated through sectoral stakeholder groups by the relevant Departments and Agencies.
- ✓ Departments and Agencies will identify any additional areas of activity which require guidance and adapt guidance as required in consultation with the Department of Health.
- ✓ These protocols and guidelines along with the escalation framework set out on page 10 represent the baseline position as we commence this Roadmap.
- ✓ As heretofore, the imposition or lifting of restrictions in line with the new framework will be considered by the Cabinet on an ongoing basis, with a three-week interval for the consideration of the impact of any restriction changes.

2.1.2 General Outbreak Management

A case or outbreak of COVID-19 can happen in any setting e.g. the home, community, residential care facilities, hospitals and the workplace. The successful management of these cases and outbreaks is dependent on:

- Symptom awareness among the public
 - Rapid self-isolation at symptom onset
 - Rapid testing of suspect cases
 - Clear communication with cases and contacts
 - Robust contact tracing and follow-up with testing of close contacts
 - Comprehensive and proactive outbreak management premised on prevention of secondary or tertiary spread.
- ✓ The management of cases and outbreaks of COVID-19 will continue to be public health led and will be guided by emerging scientific evidence and guidance as per the ECDC and WHO.

2.1.3 General Workplaces

The Return to Work Safely Protocol is designed to support employers and workers to put measures in place that will prevent the spread of COVID-19 in the workplace, as the economy opens up. The Health & Safety Authority COVID-19 templates and checklists – based on the Return to Work Safely Protocol – have been prepared to help employers,

business owners and managers to get their business up and running again and to inform workers about what they need to do to help prevent the spread of COVID-19 in the workplace. Practical Workplace Protection and Improvement Guidance is also available to businesses on how to manage business continuity during the COVID-19 pandemic.

- ✓ In consultation with the LEEF Consultative Group, an updated and renamed “Return to Work Safely Protocol” will be published by the HSA to reflect any changes in public health guidance.
- ✓ Additional resources will be provided to the HSA for investigating and managing sectors when outbreaks occur and enable the Authority to provide policy and prevention advice/supports on occupational health related to COVID-19.

2.1.4 Focused Prevention Measures and Outbreak Management

Prevention and suppression of the disease in the community is the critical first step to protecting vulnerable groups but specific measures also need to be in place. Keeping the number of cases of COVID-19 as low as possible in the community provides the greatest protection to those who are most vulnerable from the severest impacts of this disease.

We have already identified the high-risk conditions and places where COVID-19 spreads most easily as well as the groups of people who are most likely to be affected and are most vulnerable to the disease. We have to implement the existing measures and advance additional measures to prevent spread in these high-risk areas. The factors which contribute to these high-risk settings include:

- The specific nature of work activity and workplace settings
- Inconsistency of workplace practices in the application of guidance
- Use of shared transport by some workers
- Workers in certain sectors also living in crowded private rental or congregated settings
- Economic disincentives for workers who present for testing, are required to restrict movements or test positive
- Communications challenges – both in terms of the range of information required, language barriers and access to appropriate channels of communication for non-English speakers.
- Specific requirements for personal protective equipment or specialist infection control supports – particularly in workplace settings.

2.1.5 High Risk Work Environments, Industries and Services

The National Standing Committee on Cases and Outbreaks of COVID-19 in High Risk settings – Food Processing and Construction will continue to closely monitor the situation in these work settings.

Serial testing already underway in larger food plants will continue and the National Standing Committee will review the ongoing need for this approach to serial testing and any new areas in light of disease incidence in these high-risk areas.

In respect of the Food Industry, the Department of Agriculture, Food and the Marine will:

- Proactively review the implementation of Return to Work Safely Protocol and other measures in the Food sector including information on social welfare entitlements. (In conjunction with Department of Social Protection)
- Report to the Cabinet Committee on COVID-19 on compliance with COVID-19 protocols in food processing plants and working with HSE local outbreak control teams where there are outbreaks or clusters in plants.
- Working with the relevant Departments and Agencies, the Senior Officials Group will put in place an “early warning” approach to any uptake in cases or clusters in the sector in conjunction with the HSE local outbreak management teams.
- Co-ordinate further studies of operational and environmental factors that facilitate COVID19 transmission in meat plants and ensure that any early learnings or proven new technologies in respect of infection control are adopted within the sector.
- Work in the context of the LEEF process to drive improved occupational health expertise at business level within this sector and a partnership approach to equip workers locally to contribute and assure local compliance of protocols and advices
- ✓ Work with employers to ensure that conditions, including of staff employed via agency contracts, support control of COVID-19 and minimise rotation of staff across multiple settings.
- ✓ Relevant Departments and Agencies, through the Senior Officials Group, will continue to develop, resource and implement policies and initiatives to protect and support healthcare workers and carers across all health and social care service providers, such as flexible working arrangements, health and resilience supports, accommodation, childcare and travel supports, illness payments, etc.

2.1.6 Congregated Settings

With regard to **Direct Provision** the Department of Children, Equality, Disability, Integration and Youth, in collaboration with other relevant Departments and agencies, will update plans to align with the escalation framework set out in this Plan. The aims will be to ensure:

- vulnerable residents of Direct Provision are protected;
- necessary testing and robust outbreak management and contact tracing arrangements are in place in line with prevailing public health advice and any NPHET recommendations regarding serial testing;

- information and language barriers are removed so that residents understanding and compliance with health advice;
 - accommodation centres are supported from a risk analysis perspective to implement public health measures,
 - and residents' rights and entitlements in the workplace and as regards social protection are adequately promulgated and understood.
- ✓ Adequate public health supports are available to reduce risk for all residents; accommodation is available for any requirement to self-isolate.

With regard to **Long Term Care Settings (Nursing Home and Disability)**

- Additional supports will be provided to advance capacity/infrastructural changes required to support physical distancing and infection prevention and control measures in public facilities.
- Provision of testing and robust outbreak management and contact tracing arrangements in line with prevailing public health advice and any NPHET recommendations regarding serial testing.
- Supports and public health measures in place including access to PPE, staff accommodation, education and training, and contingency staffing support to the Nursing Home sector will continue including an extension of the temporary financial scheme for nine months.
- Implementation of the Safe Staffing Framework in older people long-term care settings.
- Progress implementation of the recommendations of the COVID-19 Nursing Home Expert Panel with particular focus on recommendations requiring urgent and immediate attention in order to ensure that all available measures to protect this vulnerable cohort are taken.
- The compliance and assurance role of HIQA for registered older people and disability services will continue and be enhanced through updating of the relevant legislation.
- Continuation of an interagency approach which has been critical to preparedness planning and ensuring ongoing protective measures are in place
- Safely continue the Disability decongregation programme

Prison Services will update contingency and risk management plan aligned with the escalation framework set out in this plan.

2.1.7 Vulnerable Groups in the Community

Using experience to date, relevant Departments (Children, Equality, Disability, Integration and Youth, Housing, Social Protection, Health) in collaboration with their agencies will update plans to protect the most vulnerable to align with the escalation framework set out in this Plan. The aims will be to ensure specific measures are targeted to Homeless, and Traveller/Roma communities to ensure;

- adequate public health supports are available to reduce risk;
- vulnerable residents are protected
- accommodation is available for any requirement to self-isolate;
- information and language barriers are removed so that residents understanding and compliance with health advice and their rights in the workplace and as regards public services are adequately promulgated and understood.

Local authorities will continue to work with the HSE to ensure the safety of households accessing emergency accommodation.

2.2 Inspection, Compliance and Enforcement

The inspectorate of the Health and Safety Authority has been supplemented by inspections from the Workplace Relations Commission, the Department of Agriculture and Food and Environment Health Officers of the Health Services Executive.

Further inspectorates are in the process of agreeing MOU's with the HSA to carry out Protocol compliance checks including the Sea Fisheries Inspectorate and Inspectors from the Department of Education.

- ✓ Additional staff have been sanctioned for the HSA Workplace Contact Unit, which provides a national information service regarding COVID-19 issues in workplaces.
- ✓ Additional resources will be provided to the HSA for investigating and managing sectors when outbreaks occur and enable the Authority to provide policy and prevention advice/supports on occupational health related to COVID-19.
- ✓ A Regulators Forum will be convened to bring all regulators, Public Health, DBEI, others together to discuss and plan for how compliance and enforcement has worked thus far and what legislative and other measures are needed for the future.
- ✓ The Senior Officials Group will review legislative provisions to consolidate existing COVID-19 measures and any enhancements required to support compliance and enforcement.
- ✓ A new communications plan will be developed to ensure the public health / occupational health message about the safe operating of workplaces to avoid the spread of COVID-19 is enforced and not lost with time.
- ✓ This plan will be delivered nationally working with both employers and trade unions as compliance and the avoidance of the spread of COVID-19 can only be achieved with a collaborate approach by all those working and managing places of work, [with specific focus on most at-risk sectors, see 2.1.4 above].

3. Being Prepared & Responsive

3.1 Future Approach to Reactive Restrictions

The framework for restrictive measures set out on page 11, recognises the need to have an incremental, stepwise approach which recognises the societal and economic impacts of the response to COVID-19. Nuanced and sectoral responses have to be in place if there is a resurgence of the disease to ensure the number of people impacted will be kept to the minimum necessary to disease control given the psycho-social impacts of the disease on the population.

To date our response has been characterised by agility – responding to our experience of the disease in Ireland and the research information and knowledge emerging internationally. We will need to continue to synthesise evidence and use it to hone our knowledge about the disease.

The National Public Health Emergency Team provided Government with a framework for the future management of the pandemic reflecting the fact that:

- The virus is still out there
- There is, inevitably, behaviour and message fatigue given the longer-term uncertainty and impacts of restrictions on the public
- There is still no vaccine or treatment
- There is potential for a second wave of the disease to coincide with the circulation of the seasonal influenza.
- Overseas travel and importation remains a risk.

Government have adopted and adapted this framework so that we know **in advance** what reactive measures it will take when certain trigger points are reached.

- ✓ National Public Health Emergency Team will continue to monitor the risk level associated with COVID-19 based on a monitoring framework of key indicators which will support risk assessment at local, regional and national level and will underpin decision making and responses to the epidemiological situation as it evolves. Criteria for assessment will include:-
 1. The number, location and dispersion, and characteristics of cases and clusters, including the extent of secondary/tertiary spread.
 2. 14-day and 7-day cumulative incidence, 5 day rolling average of cases by county and nationally.
 3. Indicators of viral transmission (including the number of cases, positivity rate(s) and reproduction number)
 4. Incidence, protective and outbreak management capacity in at risk settings and vulnerable groups
 5. The capacity and performance of the programme of sampling, testing, contact tracing and disease surveillance

6. The capacity and resilience of the health service in terms of
 - a. Hospital occupancy and new admissions
 - b. Critical care occupancy and new admissions
7. Numbers of deaths
8. Other measures including infection prevention and control data and uptake of seasonal flu vaccine and the international situation.

These criteria will be considered collectively, in context and along with WHO and ECDC guidance to guide recommendations. A description of the combined trigger points for each level are set out over leaf.

- ✓ The COVID-19 Oversight Group will review all NPHET advices and advise Government on the strategic economic and social policy responses to the management of the disease on an ongoing basis in line with the escalation framework.

Risk/Indicators	Level 1	Level 2	Level 3	Level 4	Level 5
		No stability and/or significant increasing trajectory since moving to current level			
Risk Level Description	Medium: low incidence with isolated clusters, low community transmission, pandemic ongoing, in Ireland and globally	Greater: increased incidence with multiple clusters, increased community transmission, pandemic ongoing and escalating, in Ireland and globally. These three levels provide for a graduated response to increasing trajectories			Greatest: high or rapidly increasing incidence, widespread community transmission, pandemic ongoing and escalating rapidly, in Ireland and globally.
Clusters/Outbreaks	Single or isolated with origins understood in the majority of cases	Multiple clusters with secondary spread			Multiple clusters with secondary and tertiary spread
14 Day Cumulative Incidence Rate and related indicators	Origins of clusters or outbreaks understood in majority of cases 14-day cumulative incidence and related indicators low and stable	Significant or increasing level of disease			High or rapidly increasing level of disease
Indicators of viral transmission (including the number of cases, positivity rate and reproduction number)	Number of cases, positivity rate and reproduction number suggest low community transmission.	Indicate community transmission no longer effectively suppressed			Indicate significant community transmission
Incidence of cases in residential healthcare settings	Stable or decreasing, indicating suppression of community transmission	Increasing			Rapidly increasing
Number of deaths	Stable or decreasing, indicating suppression of community transmission	Increasing			High and/or rapidly increasing
Admissions to hospital and critical care	Stable or decreasing, indicating suppression of community transmission	Admissions to hospital increasing			Significant or rapid increase in admissions to hospital and critical care
		Admissions to critical care increasing			
Cases related to overseas travel	Disease remains uncontrolled overseas				
Capacity to undertake testing and contact tracing		Capacity constrained in the context of current demand			Capacity constrained in the context of current demand
Hospital or critical care capacity being exceeded					Likely

3.2 Health System Resilience and Responsiveness

The Health system has adapted and introduced new procedures and practices which can increase future health system resilience in the event of further waves of COVID-19. In the first phases of the pandemic, the anticipated high-volume surge in COVID-19 patients within acute hospitals was mitigated by close adherence by the public in response to Public Health advice. Robust public health measures remain in place. As part of this plan, heightened focus will be placed on building our public health workforce capacity and sustainable and comprehensive end-to-end processes for testing and tracing; vaccinating at risk groups; and ensuring that robust Infection Prevention and Control measures are in place across the health system.

Across all services, there is a need to develop plans for surge capacity through service review, enhancement of capacity where possible and development of contingency plans. Details on capacity building to both provide for COVID surge, manage the resumption of services in the COVID environment and be “Winter Ready” are set out in Section 4.2 below.

3.2.1 Public Health Workforce

A plan has been developed on the Public Health Workforce, in compliance with recommendations of the Crowe Horwath review of the speciality of Public Health Medicine, Dr Gabriel Scally’s report on the National Cervical Screening Programme and development of the health system in line with Sláintecare.

The HSE will recruit up 150 permanent staff and other temporary staff to ensure there is capacity to deal efficiently and effectively with public health emergencies with scale and speed, both now and in the future.

3.2.2 Testing and Tracing

We are introducing a more accessible and sustainable testing service that will meet the demands of our population coming into the Autumn/Winter months. We are aiming to deliver a more consistent service for all. The improvements will be implemented in the coming days, weeks and months ahead.

A key difference in the service will be the building of a dedicated workforce for Covid19 Testing. This will enable us to run our health service and Covid Testing simultaneously. Our testing service will employ a 3,000 strong workforce. We are currently recruiting over 700 people to take swabs and over 500 contact tracing staff. The roles are available all around the country. Both campaigns have been launched and we are actively screening and interviewing candidates for immediate positions.

The key features of the testing service will be:

- ✓ A highly scalable, responsive and accessible service that provides easy, free access to COVID-19 Test referrals 7 days per week.
- ✓ Increased access to same-day swabbing appointments within 1 hour travel time for the vast majority of people.
- ✓ Having one test centre in each county with increased swabbing capacity per centre and longer working hours 7 days per week. Many sites will open 12 hours per day. In addition, pop ups will be established in areas where they are needed at short notice.
- ✓ Efficient turnaround times for swab taken to result communicated in line with international standards, in addition to other core metrics such as referral to appointment time
- ✓ A fully dedicated, stable and appropriately sized and skilled workforce in excess of 3,000 staff.
- ✓ Having a dedicated and suitable estate – over 30 test centres, 6 pop-up fleets, a number of dedicated contact tracing centres and administrative accommodation
- ✓ Having leading edge process and technology supporting our service and a continuous improvement approach
- ✓ Catering for a variety of user pathways e.g. symptomatic people in the community, close contacts of confirmed cases, vulnerable populations, outbreaks, serial testing and acute hospital testing

In conjunction with active case finding and testing, contact tracing is an essential component of identifying and managing the contacts of probable or confirmed cases of COVID-19 in order to rapidly identify secondary cases and interrupt further onward transmission .

3.2.3 Vaccination Programme

An enhanced vaccination programme will prevent morbidity/ mortality from influenza and prevent the associated outbreaks that would place significant stress on the health services in a COVID-19 environment. Government has already approved funding for the enhanced programme [€65m].

- ✓ There will be enhanced provision of seasonal influenza vaccinations including expansion to children age 2-12 with an Uptake Target % - Children (aged 2-12) – 60% and Uptake Target % - At-risk groups and Healthcare Workers – 75%.
- ✓ There will be a range of efforts to promote the seasonal flu campaign and to promote increase uptake amongst healthcare workers.

3.2.4 Infection Prevention and Control

Infection Prevention and Control is critical to support the safe continuity of care and prepare for potential future spikes in cases of COVID-19. New governance and investments are required to provide assurance and to address system any deficits.

- ✓ An integrated proposal for the development of infection prevention and control capacity in acute hospitals and community services has been developed by the HSE. This is a fundamental enabler for the delivery of both Covid-19 care and non-COVID-19 healthcare, including service provision for the upcoming winter.
- ✓ A key element includes implementation of NPHET-mandated measures in Hospital Groups, across a number of different action areas including governance, risk, outbreak management, staffing and social distancing.
- ✓ HSE will continue to provide COVID-19 Response Teams to support Long Term Care Facilities (inclusive of older persons, adult disability and mental health facilities).
- ✓ An integrated COVID-19 infection and prevention control strategy will be developed by the HSE to cover all nursing homes as recommended by the Nursing Homes Expert Panel.

3.2.5 Procurement of Key Supplies

Ensuring continuity of supply for PPE requires a coordinated approach for implementing a national supply chain strategy, including encouraging indigenous manufacturing.

- ✓ The HSE have developed a Distribution Operating Model, which has been designed to support the provision and distribution of PPE in compliance with established clinical guidelines

3.3 Local Authority Supports

The 'Community Call' was an overarching programme designed to mobilise State and community and voluntary supports for vulnerable people.

- ✓ Community Call structures built since March 2020 will be retained as a failsafe to deal with any emergency calls in the phases 1 and 2 and the Community Fora will continue to meet on a regular basis. If we move to higher escalation phases, the Community Call structures will be fully operationalised immediately and the Fora will meet on a weekly basis at least.
- ✓ In phases 3-5, the regional Major Emergency Management (MEM) structures will be instituted with the principal response agencies (i.e Local Authorities, An Garda Síochána and the HSE) liaising on operational matters, the coordination of local services, local communication strategy and any other logistical arrangements requiring interagency cooperation.

3.4 Research, Technology and Innovation

Research and innovation have been crucial in informing and shaping our public health and policy response to COVID-19. Identifying safe and successful treatments will decrease the impact of Covid-19 on patients and on Irish Society, and the potential need for future lockdowns.

Ireland is currently involved in two major international clinical trials for COVID-19.

- REMAP-COVID is a study evaluating treatments, deemed the most promising by experts convened by the World Health Organization, across several countries. As part of the trial, the Irish arm recently published results showing that the common steroid hydrocortisone, administered to critically unwell patients in intensive care units, reduced the mortality rate from 40% to 32%.
- The SOLIDARITY Trial is an international clinical trial launched by the WHO and partners to compare various treatment options for COVID-19. The Department of Health is acting as trial sponsor on behalf of the Irish Government and has providing funding (up to €2.5 million) to enable Ireland to participate in the SOLIDARITY Trial. Active recruitment of Covid-19 patients is underway in hospitals across the country and will continue through to Spring 2021. The trial will enable the identification of treatments that will reduce the severity of the infection, decrease the need for intensive care and reduce the infection's mortality rate.

Research (SCOPI study) has also been undertaken to estimate the true prevalence of COVID-19 in the Irish population. The seroprevalence (proportion of the population with antibodies to SARS-CoV-2) for people living in Ireland was estimated as 1.7%. Work is now underway to establish a process for undertaking repeated seroprevalence surveys using residual blood samples, which will continue to inform and tailor our public health interventions as population infection levels change over time. The importance of data in supporting the research process cannot be underestimated. Agreement has been reached between the CSO, Department of Health, HSE and others to support the collection, collation and statistical analysis of COVID-19 related data, whilst protecting the privacy rights of individuals. The HRB, DOH and CSO are at an advanced stage of putting a mechanism in place to facilitate secure and controlled access to these data for research purposes.

In accordance with a recommendation in the WHO Roadmap for R&D, the Minister for Health established a temporary National Research Ethics Committee (NREC) for COVID-19 to deliver an expedited process for robust ethical review for all COVID-19-related research studies. Since its establishment in April, the Committee has returned decisions on a total of 93 research proposals. The NREC for COVID-19 has come to an end of its tenure, and a standing sub-committee is now in place to review applications for amendments to approved studies.

There is a wide range of other research efforts ongoing across Ireland these range from a UCD-led research project, under which Irish Water is facilitating the assessment of viral RNA loads in three waste water sewer catchments to see if it could usefully form part of a post pandemic population health surveillance programme through to research on the impact of restrictions, the application of technology in new and innovative ways of delivering services in a COVID-19 environment.

As we move into the next phase of the pandemic:

- ✓ We shall seek to build on this initial work to deliver a nationally coordinated research effort, with the necessary research infrastructure and funding, to manage and respond to the health, social and economic consequences of the pandemic and enhance our preparedness and resilience for future emergencies.
- ✓ This will involve; building further capacity for public health research, research to gauge the social and economic impacts of COVID-19 at a citizen and sectoral level, strengthening epidemiological modelling and behavioural science capabilities, capacity and demand modelling, supporting the clinical trials network, infrastructure to support biorepository studies and data linkages, advances in reliable testing and tracing capabilities.

3.5 Approach to International Travel

The approach to international travel to date has sought to protect public health and contain the disease while respecting that in certain circumstances travel will be essential.

There are currently no restrictions on persons coming into the country. We need to keep airports and travel routes open. Ireland depends on ports and airports for supply chains and connectivity bringing food, medicines and other products to Ireland which are critical to our health and for economic activity. Furthermore, some people need to travel for essential reasons. This includes: for essential work; to care for family members abroad; or to return home.

At the same time, aviation is a significant industry in terms of employment and other direct economic impacts. Its strategic importance stems from the far more significant role it plays in underpinning tourism and business. The rebuilding of the national economy as COVID-19 impacts stabilise in some shape, will be supported if aviation can rebuild quickly: if that is not the case, tourism and business will be constrained.

The European Commission has recently published a proposal to promote a common approach to travel restrictions and movement within EU/EEA. The proposal from the Commission is still under consideration by Member States, and there are three components:

- a) Common use of epi data to determine which country is on which list
- b) Quarantine / self-restrictions
- c) Testing at airports.

It is proposed that Ireland broadly support the European Commission proposals and should continue to engage with Member States and the Commission to develop a regime that is consistent with public health requirements, cognisant of public of resources and capacity, while supportive of our need to support air transport.

- ✓ Once finalised, the Government will apply the principles, adapted as appropriate, of the European Commission's regime to promote a common approach to international travel within EU/EEA.
- ✓ Advice on the need for restricted movements will be aligned with the Commission's Recommendation and calibrated to the risk level of country of departure and any accompanying pre-departure or arrival testing regime which might be available.
- ✓ Pending finalisation of the European Commission proposal and as a step towards aligning with the European Commission proposal, those countries with a 14-day cumulative rate of disease incidence per 100,000 of 25 or less should be considered for inclusion on the "Normal Precautions" (green) list. The current Department of Foreign Affairs travel advisory of "Normal Precautions" be updated accordingly.
- ✓ Preparations for the implementation of the European Commission proposal will ensure that the establishment of any pre-departure or on-arrival testing arrangements for incoming travellers does not impact on the testing and tracing

of symptomatic patients and serial testing of high-risk groups or workplace environments as recommended by NPHET from time to time.

- ✓ Aside from counties on the "Normal Precautions" (green) list, the Government will continue to advise against non-essential travel from other countries.
- ✓ The Electronic Passenger Locator form will continue to be used in respect of all travellers (except those currently exempted).

Protection of the Common Travel Area, and ease of travel within the CTA, is also an important priority objective. There is ongoing liaison with the UK Government and between relevant stakeholders on the matter.

On 30 June, the Council adopted a Recommendation on the gradual lifting of the temporary restrictions on non-essential travel into the EU (from third countries). Travel restrictions apply to all other third countries, except those listed in the recommendation (as reviewed and updated). Ireland does not currently apply these travel restrictions.

The situation in respect of the Common Travel Area third countries will continue to be considered in the context of any new arrangements.

4. Resuming Public Service Delivery

4.1 Introduction

The Pandemic presents a real-time threat to our public health and, in particular, a deadly threat to our older and medically vulnerable population. That risk has to be managed. At the same time, as we know, the restrictions themselves bring their own threat to our health and well-being, so decisions have to be informed by the burden placed on mental health and the risk that restrictions might have on access to other non-COVID health services.

Wider public services are there because people need them. They create the circumstances for our children and young people to thrive; they keep people safe physical and mentally; they support people's basic human rights – those with disabilities, victims of crime and those others need support and protection. They keep our communities strong.

COVID-19 has also presented some opportunities to accelerate and innovate the way in which public services are delivered.

- It is evident that technology development and use can be fast-tracked when driven by great urgency and the resulting structures and relationships developed now should be built on for recovery.
- Crisis and the disruption and realignments it has caused has the potential to transform our institutions and how we live.
- Silos in our health service and elsewhere can be broken down and reassembled when there is clear purpose and focus.
- The way we design our places and homes can impact on health outcomes, not only in enabling us to live safely with threats such as Covid, but also to facilitate improved health and wellbeing.

4.2 Health Service: Non-COVID Health and Social Care

4.2.1 Delivery of Health and Social Care Services - Mitigating the Effects of Winter

The COVID 19 pandemic has led to unprecedented interruption to normal healthcare activity, with both community and acute settings affected. Resuming health and social care services and building our capacity and capability for the pressures of winter 2020/21 and beyond will be particularly challenging in a way that the health service has not experienced in living memory.

In response, the HSE have developed a plan (Delivering Health Services in a COVID-19 Pandemic). This plan includes the normal winter plan that would incorporate enhancement to services to cope with winter pressures, but also takes a more strategic approach by considering actions necessary to resume services and building capacity such that the system can deal with expected demand and pressures to the end of 2020/21.

The HSE plan has been formulated within the context of an increasing demand for unscheduled care, the need to support service continuity and resumption of services and delivering essential healthcare in a COVID-19 context. The plan comprises of targeted initiatives to address population health needs which combine the needs to shift care to home and ambulatory care environments especially for high risk cohorts of patients such as the elderly and those with chronic enduring illnesses. These have been informed by the design work of the Clinical Care Programmes. The plan recognises that the need to adopt a zero tolerance for overcrowding in our care environments this winter requires additional acute hospital and community capacity, and additional focus on how patients access acute care and how patient flow is managed efficiently across the full patient care continuum to avoid any such overcrowding.

The actions in the plan together incorporate the enhancement of community services, the requirement for additional staff and increased use of digital services as advocated by Sláintecare. Implementation of the plan, once finalised, will therefore also progress the implementation of the Sláintecare reform plan.

The Department continues to work with the HSE to ensure that the plan is comprehensive, achievable, and that the impact is quantified. The intention is that the plan, and the associated investment required, will be considered in the context of the 2021 Estimates process. The major elements of the plan are set, with implementation contingent on funding and resources.

In the meantime, and recognising the need to immediately commence those initiatives which will have an impact over the coming winter, the Department and HSE intend to publish a Winter Plan, which will be a subset of the larger plan. The HSE have identified and prioritised a number of actions, to a total limit of €600m, from the plan to form the basis of this Winter Plan.

4.2.2 Building Capacity and New Pathways of Care

The HSE will deliver a significant and sustainable level of additional capacity for Winter 2020-21 and beyond. This is a crucial component of the delivery of increased levels of care, in parallel Covid and non-Covid pathways, safely and effectively.

This will largely be achieved by investment in the following:

- Critical Care, Acute and sub-Acute beds
- Rehabilitation beds
- Community beds enhanced with the new 'Home First' pathway care models
- The roll out of the standard InterRai care needs assessment tool and policy for older people services and additional home support hours by the end of 2021
- Additional procedures across the public and private system (Inpatient, Daycase, Outpatient, GI scopes and diagnostics).

In responding to the COVID-19 pandemic the HSE has implemented new pathways of care. There is now a requirement to significantly scale these new pathways of care where services can be delivered in line with demand, and enhance alternative community pathways, minimising acute hospital admissions and supporting egress in the community.

The following specific initiatives will be put in place :-

- Expanded Senior Decision Making and Consultant delivered care
- Additional Community Assessment Hubs to be opened.
- Additional Community Specialist Teams focussing on older persons and chronic disease management.
- Additional Community Intervention Teams, OPAT
- Structured GP access to diagnostics sessions
- HSE will continue to work with general practice, community pharmacy and dentists to support continued service delivery and responses the challenges posed by COVID.
- Initiatives by the National Ambulance Service (NAS) to reduce the numbers of patients brought to hospital.

4.2.3 Mental Health and Disability Services for Children and Adults

Disability services are resuming with a focus on disability day services and school leavers programmes to support continuity of person-centred care.

Safely continue the Disability decongregation programme.

Mental Health will resume with a particular emphasis on enhancing psychosocial supports available to the general public, service users and staff.

Additional staffing for mental health community teams and increased mental health step down beds will be provided to address any increased demand placed on services as a result of the Pandemic.

4.2.4 Primary Care

General Practice working in close partnership with HSE Primary Care Services were pivotal in ensuring the health and wellbeing of our population during the course of the pandemic. Through providing telephone consultation to the provision of COVID-19 pathways of care through Community Assessment Hubs, primary care helped to ensure that the acute hospital system was not overwhelmed.

- ✓ We will continue to develop primary and community care capability in line with the principles of SláinteCare, through the establishment of structure programme for chronic disease management among other measures.

4.2.5 Cancer Services Including Cancer Screening:

During the COVID-19 crisis period, cancer services in the state were requested to prioritise activity across the patient pathway in line with national clinical guidance. This ensured emergency, time critical and symptomatic services for cancer were delivered appropriately. It also protected vulnerable cancer patients from exposure to COVID-19 during the crisis period.

- ✓ Service continuity in cancer services will be achieved by improving access / follow up for outpatients (via Telehealth/ IT); creating resilience within the designated cancer centres / surgery/ early diagnosis/ diagnostics; and streamlining the chemotherapy pathway.
- ✓ Additional resourcing across Breast, Lung and Prostate Rapid Access Clinics will increase patient attendance, assist in addressing the COVID-19 backlog of patients and the impact of COVID-19 restrictions have on capacity across cancer services.

CervicalCheck resumed in July with a targeted invitation campaign for those who need an early test based on programme prioritisation. Diabetic RetinaScreen (DRS) also resumed screening in July, sending screening invitations to eligible people in line with programme prioritisation. BowelScreen resumed in August with the issue of new invitations for screening on a phased basis;

- ✓ Service continuity of the National Screening Service through the phased resumption of screening services will continue with BreastCheck throughout September/ October.

4.2.6 Drugs and Alcohol Services

Planning is underway for the safe resumption of drug and alcohol services, including community-based services, residential programmes and recovery support groups.

- ✓ Improvements in access to opioid substitution treatment services during COVID-19 will be consolidated, and the over 700 new clients, many with complex needs, will be supported on their care pathway.
- ✓ Actions to minimise the risk of drug and alcohol overdose will be maintained, including the wider availability of naloxone.
- ✓ The impact of COVID-19 on drug and alcohol use and misuse will be reviewed, with a view to enhancing the response of services

4.2.6 Investment in E-Health

The implementation of key technology enabled solutions as articulated by the services that are required for maintaining the COVID-19 response, underpinning key winter pressure initiatives and facilitating a return to business in an integrated care environment.

This will require investment in people and technology to upgrade Acute Hospital Systems (including ICU systems), to deliver Community Care Management Systems, to enhance the Covid19 Care Tracker and Covid19 Tracker App, to deliver an Enterprise Appointment Scheduler, Data Analytics and Reporting solutions including Performance Visualisation Systems, systems that support timely reporting of COVID-19 related events, systems that support integrated care and the implementation of emerging COVID-19 Care pathways, a National Waiting List Management System, Electronic Prescribing, Electronic Discharge, Immunisations Systems, Residential Care, Nursing Home and Home Support Systems, and additional deployments of video consultation systems for patient triage and outpatient appointments.

- ✓ The HSE will identify and invest in and roll-out priority projects to further benefit the health system over the period of this Plan.

4.3 Civil and Wider Public Services

4.3.1 Civil Service

- ✓ Each Department will put in place a COVID-19 Response Management Group. This group will be responsible for consolidating work already advanced in respect of the following:
 - **Recovery:** Identifying backlogs in service delivery and developing a medium term “catch-up” plan within the current constraints.
 - **Communications:** Mapping and consolidating sectoral stakeholder groupings for dialogue and support timely, co-ordinated communications of public health messaging within the sectors.
 - **Innovation:** Accelerating key reforms and mainstreaming service innovations.
 - **Legislation:** Identifying legislative changes to support innovative practices as may be required.
 - **People Management:** Overseeing attendance, volume and staggered or shift arrangements for staffs in strict adherence to prevailing public health guidance. This to include examining the operation of public offices, the opportunities for digitising of key services on a permanent basis and the provision of virtual services to clients where this is appropriate on a longer-term basis.
 - **Resilience:** Adapting existing sectoral roadmaps, procedures and contingency plans for priority public facing service areas and key agencies and bodies in line with the escalation framework set out in Appendix 1.
 - **Potential to support local economic recovery:** examining how work practices and attendance aligned with public health requirements can be organised to reflect the potential to support local business, amenities and services.
- ✓ Each Department with responsibility for service delivery or service delivering agencies will develop high-level statement of priorities and timelines for the ongoing the resumption of services.
- ✓ Each Department will review update existing sectoral protocols and ensure contingency plans are aligned with the framework for reactive restrictions.

4.3.2 Education and Childcare

Government has identified the reopening of our schools as a priority and this plan acknowledges the impact of school closures on children and young peoples' social and emotional development as well as their academic progress.

Early childhood education and care provides for the holistic development of a child's social, emotional, cognitive and physical needs in order to build a solid and broad foundation for lifelong learning and wellbeing. These are windows of opportunity in children and young peoples' lives that we cannot "catch up" later.

Childhood education and care is also essential to parents' abilities to balance work success with family responsibilities especially those in the workforce on whom we rely to deliver essential services.

- ✓ Keeping schools, early childhood care and education, childcare and childminding services open in any escalation of restrictive measures will continue to be a Government priority in line with public health advice.

4.3.3 Protective Services, Policing and Immigration

Throughout the pandemic we know that for certain groups in our society, home may not always be a safe place. Without the safety net of certain social supports, any restrictive measures have a greater impact on some groups over others.

- ✓ The Departments of Justice and Children, Equality, Disability, Integration & Youth, An Garda Síochána and Tusla will continue to monitor impacts in key areas of risk in the areas of children protection and welfare, domestic, sexual and gender based violence. Robust plans and service delivery adaptations will be in place to ensure maximum resumption and ongoing delivery of services through the escalation framework.
- ✓ In all phases, An Garda Síochána will continue to adopt a Graduated Policing Response to ensure compliance with the restrictions in place, by implementing the four-step escalating principles of Engage, Explain and Encourage, with Enforcement as a last resort.
- ✓ Alongside COVID-19 response measures, An Garda Síochána will continue to work to protect and support communities by preventing and detecting crime. This has seen significant seizures of drugs and firearms, arrests for thefts of vehicles and burglaries, and enforcement of road traffic offences, including drink and drug driving. Particular focus will be kept on crimes against the vulnerable.
- ✓ Immigration services will update their contingency and risk management plans to ensure the ongoing delivery of border controls and other critical immigration and asylum functions through the escalation framework set out in this Plan.

4.3.4 Access to Justice

The approach to date has been to ensure we maintain critical courts functions with a special focus on areas of particular vulnerability such as family law; domestic violence, child custody, insolvency and debt.

- ✓ The Court Service continues implementation of plans to reduce COVID-19 related waiting times, including preparing criminal courts, family courts and civil courts roadmaps and planning for requirements for 2021. These plans will be kept under review to ensure the ongoing delivery of critical courts and related functions through the escalation framework set out in this Plan.

The Department of Justice and Equality has structures in place to continue to work with the judiciary, the Court Service, the Insolvency Service and the Legal Aid Board to identify any particular blockages to progress and other initiatives to limit the necessity of individuals going to court unnecessarily, such as mediation and the extensive use of technology.

- ✓ The work of these groups will inform and guide any additional legislation, or such other measures as may be necessary.

4.3.5 Homeless Services

Homeless Services are delivery across a number of government departments and agencies. The homeless initiative is focused on the provision of high quality, accessible and safe care that meets the particular needs of the homeless population.

- ✓ Service Provision Enhancements developed by the HSE in response to COVID-19 will be continued, including health supports for those who are cocooning or in self-isolation.
- ✓ The HSE will continue to work with homeless services to ensure health and safety of individuals and families accessing emergency accommodation
- ✓ Health care supports, including GP availability and mental health teams will be enhanced.
- ✓ Continuity of care will be provided for people who are homeless leaving hospital or requiring emergency treatment.

5. Developing Economic Resilience

Without a functioning economy, we cannot maintain delivery of public services, we cannot support businesses or keep people in employment, and we cannot assist those who need help getting back on their feet. So we need to find ways to keep our people in work, keep our businesses operating, all while living with the COVID-19 pandemic. Government has already taken an extensive and unprecedented range of measures to support workers and businesses but it is recognised that a continuously evolving approach will be required.

5.1 Employment Wage Subsidy and the Pandemic Unemployment Payment

The Temporary Wage Subsidy Scheme provided income support of over €2.8bn to employees between March and August. This has now been replaced by the new Employment Wage Subsidy Scheme (EWSS) providing a subsidy of up to €203 per week for eligible employers per employee. EWSS will be in place until 31 March 2021 so giving certainty to businesses and their employees. In that time it expected to support 350,000 jobs at a cost of €1.9bn. The effectiveness of the EWSS will be monitored closely and adapted if necessary.

The Pandemic Unemployment Payment (PUP) was made available to all employees and the self-employed who lost their job due to the COVID-19 pandemic. The July Jobs Stimulus saw the PUP extended until April 2020, with support gradually aligned with existing social welfare rates on a phased basis. The payment is to be closed to new entrants from 17 September 2020.

- ✓ The Government has now decided that the PUP will remain open to new entrants until end-2020 given the need to continue supporting people through the next phase of the pandemic.
- ✓ The emergency suspension of section 12 of the Redundancy Payments Act is also extended until end-November.
- ✓ Arrangements to waive the 3 day waiting period for Jobseekers Allowance and Benefit will also be extended until the end of 2020.

5.2 COVID Illness Benefit

The COVID Illness Benefit was introduced for employees that have to self-isolate or are diagnosed with COVID-19. The six day wait period before receiving illness benefit was also removed. To date just under 60,000 people have received this payment.

- ✓ The COVID Illness Benefit will remain in place until end-March 2021.

5.3 Other Existing Business Supports

An unprecedented range of loans, grants, vouchers and other support schemes to support businesses impacted by the pandemic, such as the Restart Grant; the €2bn Pandemic Stabilisation and Recovery Fund; the SBCI Working Capital Loan Scheme, and Future Growth Loan Scheme; COVID-19 Business Loans from Microfinance Ireland; Enterprise Ireland's Sustaining Enterprise Fund; supports to assist business to trade online; the warehousing of tax liabilities; and a 6 months commercial rates waiver from Local Authorities.

In July, the Government announced its Jobs Stimulus, made up of €4 billion in direct expenditure, €1 billion in taxation measures, and €2 billion in credit guarantees, providing certainty on supports for employers and workers into 2021. The Stimulus included:

- an enhanced Restart Grant; assistance for SMEs;
 - a €200 million investment in training, skills development and activation measures for those who have lost their jobs
 - a new Stay and Spend Initiative, to assist the hospitality and tourism sector from October to April;
 - a 6-month reduction in the standard rate of VAT from 23% to 21%, effective from the beginning of September;
 - a Tourism Adaptation Fund; and
 - an accelerated, jobs focused, capital works programme worth €500m, with expenditure prioritised to take place this year.
- ✓ All Departments and Agencies will continue to implement c.€7bn of measures in the July Jobs Stimulus and maximise its impact in supporting economic activity and businesses over the coming months.

In August, following the introduction of further restrictive measures in Kildare, Laois and Offaly, a further package of targeted measures were introduced for businesses, including payments under the Restart Grant, prioritisation for existing grants, loans and vouchers, and funding to Fáilte Ireland. Additionally, €16m in targeted supports for pubs, bars and restaurants nationally, was put in place through a higher payment under the Restart Grant and the waiving of license fees.

- ✓ The Government will consider whether there is a need for any further targeted business support measures, building on the extensive July Stimulus measures, in the event of new restrictions being introduced.

5.4 Support businesses operating in a COVID-19 environment get the assistance they need to survive

5.4.1 Business Recovery

- ✓ In the context of the Budget and the development of the National Economic Plan, Government will review and refine existing supports, and consider any further necessary measures as we adjust to managing COVID-19.
- ✓ Furthermore, Government will also take into account other challenges, most notably the impact of Brexit. Many of the extensive supports in place to help businesses manage the impact of the COVID-19 pandemic, can also be availed to increase the preparedness of business as they adjust to the changes which Brexit will bring.
- ✓ The Government will continue to review support measure, with a particular focus on how best to support those sectors worst affected by COVID-19 over the medium term.
- ✓ The National Economic Plan will also be an opportunity to reflect on more long-lasting impacts of COVID-19 on the workplace and business including the increasing prevalence of remote working, and the acceleration of digitalisation.

5.4.1 Business Resilience

If it is necessary to introduce further restrictions on economic activity for public health reasons, on the lines outlined above, consideration will be given to the impact these will have on people's employment and livelihoods, and the appropriate mitigations or supports which may be necessary. A number of factors will be assessed including:

- Risk of permanent damage to sector by further restrictions.
- Economic impact of the sector as measured by Gross Value Added and employment.
- Potential fiscal costs of sector restrictions arising from supports required;
- Potential impact of restrictions on other sectors and economic activity due to sectoral interdependencies (supply chains, impact on demand, enabling sectors, e.g. childcare, transport).
- Potential impact on wider policy goals as set out in key Government policies and strategies.
- Geographical concentration/distribution of employment (by place of work) in the sector, preferably by county (data availability being confirmed) or by region.

Careful consideration will also be given to managing the supply chain impacts of any measures. To date, key business and retail supply chains have proven to be extremely resilient. The role of critical workers in the manufacturing, agriculture, transport, distribution, wholesale and retail sectors has contributed immensely to this.

- ✓ Government will continue to work closely with business and other sectoral interests to mitigate supply chain risks arising from disruption caused by Covid-19, while also taking account of emerging challenges such as Brexit.

5.5 Develop local area Economic Sustainability Initiatives which support local business.

There is an opportunity to harness existing structures and goodwill to drive tailored local sustainability and business initiatives.

- ✓ The local authorities working with the LCDCs and PPNs will develop recovery initiatives including town centre / public realm alterations, incentive schemes and advisory assistance
- ✓ Local Authorities will specifically use all instruments and agencies available to them such as the LEOs, Tourism Officers, local economic development initiatives, town centre management groups etc.
- ✓ The process will be supported by the Departments of Housing and Local Government and Rural and Community Development and Business, Enterprise and Innovation.
- ✓ The Departments, will work collaboratively with the City and County Managers to devise a process and timeline for local engagement and finalisation of local plans, drawing on and accelerating established processes for developing local economic and community plans (LECPs).
- ✓ Work will explore and harness local enterprise structures and substantial business support resources to underpin and drive local community recovery plans and reviewing existing LECPs for opportunities to re-purpose resources in the new context COVID-19 presents.

6. Growing Our Resilience

Maintaining our individual and collective resilience will be vital to get us through the months ahead. Resilience comes from a confidence in our ability to support each other, respond to the stresses and difficulties, and to keep a sense of connectedness and hope in our communities. We also know the role that social, cultural and sporting activities play in maintaining our mental and physical well-being.

While it is understandable there is fatigue, we also have shown remarkable adaptability. Collectively, we have learnt a lot in recent months, not just about how to live with COVID-19, but also about how to cope with its impact, and this experience is something we can continue to build on and tap into.

6.1 Community Wellbeing

The pandemic and its consequences have created significant challenges for us all, generated an ongoing level of stress and worry, and impacted our usual routines. It is important to recognise that feelings of stress and worry are normal in the face of such challenges, but also to know that there are supports available within our own communities.

6.1.1 Promoting Resilience Within Communities

People have shared what they found helpful in maintaining their wellbeing in the early months of the pandemic, and what information and supports would be useful to help them continue to keep well, whether through keeping active, having healthy daily routines, stress management, outdoor activities, keeping connected with friends, family, getting involved and volunteering in our community, creative activities and developing new interests.

Personal and community resilience is strengthened by engagement in the social pursuits that we all enjoy. Safe engagement in and watching of our favourite sports and cultural activities, both personal and collective, plays a vital role in protecting our mental health and well-being. The Plan will facilitate these activities in as safe a way as possible. The plan also seeks to facilitate and preserve the significant cultural and sporting landmarks in Irish life, both at local and national level.

Government wants to develop an approach that puts communities and counties at the centre of solutions for their own areas in terms of recovery. Recovery and longer-term resilience and what this entails will work better if driven by communities, supported by local and national government. This focus on supporting physical and mental wellbeing aligns closely with other Government priorities such as Sláintecare, which has an emphasis on empowering people and communities to keep well.

- ✓ Develop and deliver a refreshed Government Wellbeing/Together/Resilience campaign and continue to make information about resources and supports available via gov.ie
- ✓ A local campaign element will be delivered by Local Authorities to promote awareness of and participation in local programmes, initiatives and amenities.
- ✓ Supported by Sláintecare through the Healthy Ireland fund, a programme of "citizen empowerment" wellbeing activities and initiatives will be delivered by Local Authorities with local partners, including activities supporting healthy living, physical activity, community food, creativity, managing chronic diseases and positive ageing, including for those living in long-term residential care.
- ✓ Given the importance of being active, particularly outdoors, for physical and mental wellbeing, Healthy Ireland and Sport Ireland will deliver a national campaign to promote this over the winter months.

6.1.2 Communities Working Together

Local authorities and LCDCs, with membership consisting of elected members, State agencies including HSE and ETBs and representatives of local community and voluntary organisations elected through the PPNs can also provide a focal point of individual and community resilience through this period – engaging all of its amenities, services and community supports for personal and community resilience.

- ✓ LCDCs will be supported by the Department of Rural and Community Development to assist local community and voluntary groups to adapt their services and operations to fit the new COVID-19 reality e.g. adapting premises to allow for social distancing; offering on-line activities; providing social supports and friendly calls by phone etc.
- ✓ Libraries will continue to offer on-line and digital services and will expand their book delivery services to older and vulnerable clients.
- ✓ Drawing on the significant volunteer response that has been witnessed since March, a permanent “volunteer reserve corps” will be established in each area, which can be called on by community and voluntary organisations and local authorities as needed.

6.1.3 Mental Health Supports

The COVID-19 pandemic has had a negative impact on the mental health of many of our population. Additional life stressors such as unemployment, lack of accommodation and bereavement can further contribute to poor mental health.

During the pandemic mental health services continued to operate as normal. Auxiliary supports were offered remotely to ensure those in isolation could access assistance when needed. Additional access to online information, provision of digital counselling and the roll out of a national 24/7 crisis textline ensured that individuals and families could gain access to supports immediately.

- ✓ The Department of Health and Health Service Executive will continue to supply additional integrated psycho-social solutions, to augment existing interventions provided to date. Mental health supports will be tailored to support the specific needs of the individual where possible.
- ✓ The Department of Health and Health Service Executive & Mental Health Commission will continue to monitor the safe delivery of services to the maximum level possible in pandemic for both community and residential services.

6.1.4 Supports for Young People

In the summer of 2020, the Department of Children and Youth Affairs, working with the Department of Health and the youth sector, collaborated with SpunOut.ie to undertake an online survey of young people's experiences of COVID-19. The consultation found that young people have been the group most impacted by COVID19. While young people missed the same kind of things as the rest of the population, for them the absence of these things has had more of an impact.

The most common negative impacts were on young people's mental health and wellbeing, especially amongst some marginalised groups. Young people missed friends and family, and expressed concerns regarding loneliness and isolation; lack of routine; education, work and money; access to services. Young people who engaged with youth groups/clubs/services tended to be more optimistic and excited about their futures.

The findings from the consultation will be available in the coming weeks and will help inform a whole of society response to COVID-19 as relevant to the needs of young people, and also inform the design and delivery of specific policies and services for young people, including information campaigns on living alongside COVID-19. Actions should include:

- ✓ The Department of Children, Disability, Equality and Integration will lead a discussion with relevant Departments and agencies to ensuring that mental health services, educational institutions, youth services, sports clubs etc. work together, so that each is aware of the challenges young people have been facing and can help ease them back into everyday life and support their resilience in the next stage of the pandemic and beyond.
- ✓ The Department of Children, Disability, Equality and Integration will continue to support youth services to play their part in enabling young people to maintain their mental and physical health.

7. Remembering Our Loss

COVID-19 has also brought grief and loss to our lives in ways that most of us have not experienced in our lifetime. They have raised our awareness of the importance of the processes and rituals related to bereavement, dying and death.

It is important as a people that we pause and reflect, take time to remember and pay tribute both to those who have lost their lives but also to everyone who has contributed to how we have faced and are facing the challenges together.

- ✓ A programme of national and local events will be developed to commemorate those we have lost, to celebrate all those who have helped us survive and endure, and ensure there is support from all those who feel alone or lost. Government will collaborate with national and local media, civil society organisations and church groups on the approach and timing.

We all have very different experiences of memories of what happened in 2020. There have been a number of initiatives in different fields to catalogue our experience of COVID-19. In the future, it will be important to be able to look back and reflect on what we have learned about ourselves as a society.

- ✓ Over the coming period, the Department of Media, Tourism, Arts, Culture, Sport and the Gaeltacht working with the National Archives, Creative Ireland and the Arts Council will develop a programme of initiatives to both capture the experience of COVID-19 in Ireland.



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