

Grant Scheme	Covid Restrictions Support Scheme (CRSS)	Small Business Assistance Scheme – SBASC
Who is Eligible?	The Covid Restrictions Support Scheme (CRSS) is available to businesses that carry on a trade or trading activities from a business premises . This includes companies, sole-traders or self-employed individuals and Partnerships.	The scheme is available to companies, self-employed, sole traders, or partnerships, with a minimum turnover of €50,000 and are not owned and operated by a public body. The Scheme is open to firms that currently employ less than 250 and with current turnover of less than €25m
Restrictions to business	The support will be available to eligible businesses who carry on a business activity that is impacted by COVID-19 restrictions. The business must have been required to prohibit or considerably restrict customers from accessing their business premises . Generally, this refers to COVID-19 restrictions at Level 3, 4 or 5 as explained in the Government’s Plan for Living with COVID-19. Certain businesses may qualify for the support where lower levels of restrictions are in operation. The specific restrictions applying to businesses are provided for in regulations made by the Department of Health.	The Small Business Assistance Scheme for COVID (SBASC) which is intended to target those businesses with operating costs that do not qualify for the COVID Restrictions Support Scheme (CRSS) operated by the Revenue Commissioners. No requirement for customers to be prohibit or considerably restrict customers from accessing their business premises
Entry Requirements	<ul style="list-style-type: none"> Profits of the trade or trading activities of the business must be chargeable to tax under Case I of Schedule D Business premises must be located wholly within a geographical region for which COVID-19 restrictions are in operation. Your business operates from a business premises wholly located in a region subject to Government restrictions in the claim period. because of the Government restrictions, your business must prohibit or significantly restrict members of the public from your business premises. Possible reasons why your business is not eligible for the CRSS , etc. <ul style="list-style-type: none"> Business not prohibited or required to restrict customers entering the business premises via regulation of Department of Health.- example Essential Retail. Business premises is not eligible: e.g.: mobile business. Turnover is not down 25% 	<ul style="list-style-type: none"> The eligibility criteria for both schemes are similar. The main difference between SBASC and CRSS is the requirement, in the case of CRSS, for the public to have access to a business premises. The business is not eligible for CRSS, the Fáilte Ireland Business Continuity Scheme, or the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media’s Live Performance Support Minimum turnover of €50,000 and are not owned and operated by a public body. Employs less than 250 staff.
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.	The business operates from a building, or similar fixed physical structure on which business rates are payable (mobile premises, or premises which are not permanently fixed in place, do not meet the definition of business premises nor do premises on which no rates are payable)
Tax Clearance	Businesses must possess valid tax clearance to enter the CRSS and continue to maintain tax clearance for the duration of the scheme.	The business must have a current eTax Clearance Certificate from the Revenue Commissioners
Impacted Turnover	The turnover of your business during the period of restrictions (the claim period) will be no more than 25% of the: <ul style="list-style-type: none"> average weekly turnover of the business in 2019 average weekly turnover in 2020 in the case of a new business and <ul style="list-style-type: none"> your business has complied with obligations in relation to registering and accounting for Value Added Tax (VAT) 	The turnover of the business over the claim period is estimated to be no more than 25% of the <ul style="list-style-type: none"> average weekly turnover of the business in 2019; or the projected average weekly turnover of the business for 1 January to 31 March 2021, and 30 June 2021 where applicable, for businesses that commenced after 1 November 2019, and the financial plans as of end of 2019 should be uploaded with the application.
Intends to reopen	<ul style="list-style-type: none"> your business intends to resume trade after the Government restrictions are lifted 	<ul style="list-style-type: none"> The business intends to resume trading in full once government restrictions are eased
Amount of Grant Aid	The ACTE is equal to 10% of the average weekly turnover of the business in 2019 up to €20,000, plus 5% on turnover over €20,000. In the case of new businesses, the turnover is based on the average actual weekly turnover in 2020. The ACTE is subject to a maximum weekly payment of €5,000.	Eligible businesses will receive a payment of €4,000 for Quarter 1 of 2021. There will be a second payment of €4,000 for businesses continuing to meet the criteria.
How to apply	Applications Via Revenue Online Service (ROS)	Applications via the Local Authorities . Closing date is the 21 st of April.