



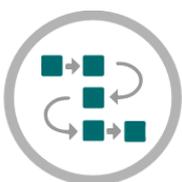
# Business Resumption Support Scheme



## Guidelines on the operation of the Business Resumption Support Scheme

1 September 2021

Version 2



# BRSS Guidelines – 1 September 2021

## What's New

Additions and clarifications have been made since the last guidelines were issued on 7 July 2021. Significant additions and amendments, are highlighted in yellow in the guidelines below, which include:

- A number of paragraphs throughout the document have been updated to clarify that, because ACTE payments are calculated on a per trade basis, the €15,000 maximum ACTE payment also applies on a per trade basis. This means that a qualifying person carrying on multiple trades may, depending on turnover levels from the trades, and subject to meeting the eligibility criteria, qualify for the maximum ACTE amount of €15,000 in relation to each qualifying trade (relevant business activity).
- The registration stage for the BRSS will open in early September, further details will be provided on the Revenue website shortly.
- Introduction of Paragraph 3.1.1 and 3.2 outline the details required to register for the BRSS and the details required to make a claim for the BRSS.
- Introduction of Appendix I and II at 10 and 11 to provide screenshots on the e-registration and e-claim stages for the BRSS.

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## 1. Overview of the BRSS

Section 5 of the Finance (Covid-19 and Miscellaneous Provisions) Act 2021 makes provision for the Business Resumption Support Scheme (“BRSS”). The BRSS 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 and, in particular, those businesses that continued to be significantly impacted even after an easing of public health restrictions. The scheme will be available to eligible businesses, who meet the relevant qualifying criteria, irrespective of whether they have previously qualified for other Covid-19 related Government schemes.

The key features of the scheme are:

- The BRSS will provide support for companies, self-employed individuals and partnerships carrying on a trade, the profits from which are chargeable to tax under Case I of Schedule D. The scheme will also be available to certain charities and sporting bodies who carry on a trade, the profits from which would be chargeable to tax under Case I of Schedule D but for available income and corporation tax exemptions.
- To qualify under the scheme, a business must be able to demonstrate that the turnover from its trade, in the period from 1 September 2020 to 31 August 2021, will be no more than 25% of a **reference turnover amount**.
- The reference turnover amount will be based on an extrapolation of the average weekly turnover from the trade carried on by a business for a defined period of time (i.e. the average weekly turnover x 52), with the period of time over which the average weekly turnover of the trade is determined depending on when the relevant business activity commenced:
  - o for businesses established **before 26 December 2019**, the reference turnover amount will be their average weekly turnover in the period from 1 January (or when they were established) to 31 December 2019, multiplied by 52;
  - o for businesses established **between 26 December 2019 and 9 March 2020**, the reference turnover amount will be their average weekly turnover in the period from 26 December 2019 (or when they were established) to 15 March 2020, multiplied by 52; and
  - o for businesses established **between 10 March and 26 August 2020**, the reference turnover amount will be their average weekly turnover in the period from 10 March (or when they were established) and 31 August 2020, multiplied by 52.
- A qualifying person will be able to make a claim, in relation to each qualifying trade, to Revenue under the BRSS for a single payment known as an “Advance Credit for Trading Expenses (“ACTE”)”. This payment amount will be equal to three times the sum of:

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- 10% of their average weekly turnover up to €20,000, and
- 5% of any excess of average weekly turnover above €20,000,

subject to a maximum payment amount under the scheme of €15,000. The maximum payment amount of €15,000 applies in relation to each qualifying trade.

In instances where a qualifying person has more than one qualifying trade then that person may make a claim to Revenue for multiple ACTE payments, with the maximum payment amount, in relation to each qualifying trade, being limited to the €15,000 cap in each case.

As is the case for determining the reference turnover amount, average weekly turnover for these purposes is determined by reference to a defined period which depends on when the relevant business activity was established (as per above).

- To be eligible for the BRSS a business must have been commenced no later than 26 August 2020.
- The qualifying person (which is the precedent partner in the case of a partnership) 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.
- To make a claim under the scheme, a number of other conditions must be satisfied including that the person (which is the precedent partner in the case of a partnership) has up to date tax clearance, has complied with their VAT obligations, is actively trading and intends to continue to do so.
- A further condition is that the business is not eligible for support under the Covid Restrictions Support Scheme (“CRSS”) for any week that includes 1 September 2021. This ensures that a business will not be able to make a claim under the BRSS where the business is entitled to make a claim under the CRSS<sup>1</sup>. However, the fact that a business previously qualified for CRSS will not preclude the business from claiming under the BRSS provided the business is not eligible to claim CRSS for any week that includes 1 September 2021. This means, for example, that a travel agent business who qualified for CRSS prior to 17 May 2021, when the easing of public health restrictions allowed the business to reopen its retail premises to the public, will be eligible to make a claim under the BRSS where it meets the eligibility criteria.
- Legislation on the BRSS provides for the publication of the names of claimants on the Revenue website.

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<sup>1</sup> A business will be entitled to claim under the CRSS where the business is prohibited or significantly restricted from operating because of public health restrictions and the other qualifying criteria are met. Details on the qualification criteria for the CRSS are set out in the [Guidelines on the operation of the Covid Restrictions Support Scheme](#).

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The scheme operates 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.

Applications under the scheme may be made from early September 2021 and no later than 30 November 2021.

In this document, information is provided on how the BRSS will operate, based on legislation contained in Section 5 of the Finance (Covid-19 and Miscellaneous Provisions) Act 2021.

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

Companies, self-employed individuals, certain charities and approved sporting bodies and precedent partners on behalf of partnerships will be eligible to make a claim for an Advance Credit for Trading Expenses (“ACTE”), in relation to each qualifying trade (relevant business activity), under the BRSS where:

- (a) the company, self-employed individual, charity, approved sporting body or partnership carries on a trade– referred to as a **‘relevant business activity’** (refer to **Section 4.1**),
- (b) the company, self-employed individual, charity, approved sporting body or partnership’s **turnover from the relevant business activity** in the period from 1 September 2020 to 31 August 2021 will be **no more than 25%** of the **‘reference turnover amount’**, being an amount based on the average turnover of the business in a defined comparable period, which is determined by reference to when the activity of the business first commenced (refer to **Section 4.2**), and
- (c) the company, self-employed individual, charity, approved sporting body or the precedent partner on behalf of a partnership meets **certain other conditions**, including having tax clearance, complying with obligations in relation to VAT, registering and making a claim, including making relevant declarations, through the Revenue Online (ROS) system, and not being eligible to make a claim under the CRSS for any week that includes 1 September 2021 (refer to **Section 4.3**).

A person who meets the eligibility criteria of the scheme, referred to as a “qualifying person”, will be able to make a claim under the BRSS.

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## 3. How to make a claim

Where a company, self-employed individual, charity, approved sporting body or precedent partner on behalf of a partnership is eligible to make a claim under the BRSS, a **claim may be made through the Revenue Online System (ROS)** for an ACTE.

**The portal for registering and making a claim for the BRSS will open in early September. Details on how to register and make a claim under the BRSS are set out in Appendix I and Appendix II.**

Detailed guidance on the eligibility criteria is set out in **Section 4**. The amount of an ACTE that a qualifying person, in relation to each qualifying trade, can claim will be based on the average weekly turnover of the person from a relevant business activity (a trade), with the average weekly turnover being determined by reference to a defined period of time which depends on when the relevant business activity was established. The maximum amount that can be claimed, in relation to each qualifying trade, under the BRSS is capped at €15,000. Further information on the computation of the amount of an ACTE that can be claimed is set out in **Section 6**.

**A claim for the BRSS must be made through ROS and should be made no later than 30 November 2021.**

In order to make a claim for an ACTE, a business must first register for the BRSS and, as part of the registration process, must provide certain information.

A two-step process will apply in relation to making a claim under the BRSS. The qualifying person will be required to:

1. register for BRSS on ROS, and
2. then complete a claim in respect of the ACTE payment.

Where a qualifying person is satisfied that they are eligible to claim under the BRSS, 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 BRSS on ROS. Once successfully registered, it will be necessary for the person to complete a claim on ROS. 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 4.3.2** for details of the type of documentation Revenue will expect in support of a claim).

### 3.1. Step 1: Registration

It is necessary to register for the BRSS via the eRegistration system on ROS. It is important to note that the person must have up to date tax clearance in order to successfully register (see **Section 4.3.1** for details on how to obtain tax clearance). In the case of a partnership, registration can only be made by the precedent partner, on behalf of the partnership. The precedent partner will register under the tax reference number of the partnership trade.

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As part of the registration process, the person will be required to provide certain details in respect of themselves and the trade or trades carried on by the person.

The following information is required to be provided for the purposes of the BRSS registration:

- Trade Name,
- Address including Eircode,
- Trade sector,
- Nature of the trade,
- Indicate the commencement date of the trade,
- Confirmation required if the registration is on behalf of a Partnership,
- Details of the **Reference Turnover Amount** for the trade, which will be based on a 52-week extrapolation of the average weekly turnover from the trade for a defined period of time (i.e. the average weekly turnover x 52), with the period of time over which the average weekly turnover of the trade is determined depending on when the relevant business activity commenced:
  - o For businesses which commenced prior to 26 December 2019 – the reference turnover amount is 52 times the average weekly turnover from the trade for the period commencing on 1 January 2019 (or, if later, the date the business commenced) and ending on 31 December 2019 (**this means in the case of a trade that was established on 1 January 2019 or earlier, the reference turnover amount will be the turnover of the trade in 2019**),
  - o For businesses which commenced on or after 26 December 2019 but on or before 9 March 2020 – the reference turnover amount is 52 times the average weekly turnover of the trade for the period commencing on the date that the business activity commenced and ending on 15 March 2020,
  - o For businesses that commenced on or after 10 March 2020 but before 26 August 2020 – the reference turnover amount is 52 times the average weekly turnover of the trade for the period commencing on the date that the business activity commenced and ending on 31 August 2020.
- VAT in respect of T1 on VAT 3 (i.e. VAT on sales) for the above-mentioned comparable periods,
- Income other than trading Income for the reference turnover period,
- Turnover amount of the relevant business activity, for the **specified period** of 1 September 2020 to 31 August 2021.

See Appendix I for screen shots of the eRegistration system.

## 3.1.1. Registration Declaration

As part of the registration process, the person registering will be required to declare that they satisfy the eligibility criteria and undertake to abide by the terms and conditions of the scheme and will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue. A declaration is also required that the turnover of the specified period

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did not exceed 25% of the reference turnover amount and the person must indicate that the information provided is accurate and correct (See 10.6).

## 3.2. Step 2: Making a claim for BRSS

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

Qualifying persons can make a claim for an ACTE payment when they meet all the required eligibility criteria.

Before making a claim, taxpayers should review the eligibility criteria in Section 2 and ensure they meet all conditions before making a claim.

There are 4 steps to making a claim (see Appendix II for screen shots);

Step 1 – Details of the claim.

Step 2 – Bank details.

Step 3 – Summary and declaration. A person making a claim will be required to make the following declarations;

- An acknowledgement that as a recipient of the BRSS, the trading name under which the business activity is carried on and the business address, including the Eircode, will be published on the website of the Revenue Commissioners.
- A declaration that the business undertakes to retain all records relating to the claim, including the basis for the claim.
- A declaration that the business satisfies the eligibility criteria and undertake to abide by the terms and conditions of the BRSS.
- A declaration that the turnover of the business in respect of the specified period does not exceed 25% of the reference turnover amount.
- A declaration that the details supplied at registration, on which the return is based, are accurate and correct.

Step 4 – Sign and submit.

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## 4. Eligibility criteria for making a claim under the BRSS

### 4.1. Requirement 1 – Relevant business activity

To make a claim under the BRSS, a person must carry on a relevant business activity. A person for these purposes is a company, self-employed individual, charity, approved sporting body or a precedent partner on behalf of a partnership.

A **relevant business activity**, in relation to a person, is a **trade** carried on by the person either solely or in partnership.

A trade is any trade, the profits or gains arising from which are **chargeable to tax under Case I of Schedule D**.

A charity or approved sporting body, which carries on a trade the profits or gains arising from which would be chargeable to tax under Case I of Schedule D but for available income and corporation tax exemptions, is deemed to be carrying on a relevant business activity for the purposes of the BRSS.

#### **Example 4.1**

Ms. C carries on a pub trade in Dublin City Centre.

For the purposes of the BRSS that pub trade will be regarded as a relevant business activity.

#### **Example 4.2**

Field Hockey Club carries on a trade consisting of the operation of a bar and restaurant in a club house in Co. Carlow. Field Hockey Club holds an exemption from tax as an approved sporting body.

For the purposes of the BRSS, that bar and restaurant trade will be regarded as a relevant business activity because the profits or gains arising from the trade would be chargeable to tax under Case I of Schedule D but for an exemption available under section 235 of the Taxes Consolidation Act 1997.

Field Hockey Club also has an income stream from the charging of annual membership fees to its members.

For the purposes of the BRSS those membership fees will not be regarded as a relevant business activity and it is only the turnover from the bar and restaurant trade that will be taken into account in determining entitlements under the BRSS.

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## Example 4.3

Children’s Charity Ireland operates a charity shop in Dublin city centre from which it sells donated items to the public. Children’s Charity Ireland holds an exemption from tax as a charity.

For the purposes of the BRSS, the shop trade carried on by Children’s Charity Ireland will be regarded as a relevant business activity because the profits or gains arising from the trade would be chargeable to tax under Case I of Schedule D but for an exemption available under section 208(2) of the Taxes Consolidation Act 1997.

Children’s Charity Ireland also receives cash donations from members of the public.

For the purposes of the BRSS, it is only the turnover from the shop trade that will be taken into account in determining entitlements under the BRSS.

### 4.1.1. Established relevant business activity

A relevant business activity commenced by a person before 10 March 2020, is referred to as an **established relevant business activity**.

### 4.1.2. New relevant business activity

A relevant business activity commenced by a person on or after 10 March 2020 but before 26 August 2020, is referred to as a **new relevant business activity**.

### 4.1.3. More than one relevant business activity

A person may carry on more than one trade, and therefore have more than one relevant business activity, which may be from multiple business addresses or from the same business address. A person may also carry on trading activities from multiple business addresses, but those trading activities are carried on as part of a single trade.

Where a person carries on a single trade, even where the trade is carried on from multiple premises/ locations, that person will qualify for one ACTE payment under the BRSS in respect of that single trade where the eligibility criteria are met.

Where a person carries on more than one trade, and has more than one relevant business activity, the person will qualify for an ACTE under the BRSS in respect of each trade (relevant business activity) where the eligibility criteria are met. In these instances, the maximum ACTE amount of up to €15,000 is applied in relation each qualifying trade.

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## Example 4.4

Mr. P operates two separate trades in Adare, Co. Limerick – a pub and a coach tourism business.

Mr. P would be considered to have two relevant business activities for the purposes of the BRSS and should consider the eligibility criteria for each trade separately.

Where Mr. P meets the qualifying criteria for either trade (or both), Mr. P can register and make a claim for the BRSS in respect of each qualifying trade. **The amount that can be claimed in respect of each qualifying trade will depend on the average weekly turnover of each qualifying trade. Where applicable, the maximum ACTE amount of €15,000 is applied to each qualifying trade separately.**

## Example 4.5

Pub Chain Ireland Limited operates a number of pubs in the Dublin area as a single trade. The business activity is carried on in five separate licenced premises.

Pub Chain Ireland Limited would be considered to have one relevant business activity (trade) for the purposes of the BRSS and should consider whether the eligibility criteria are met for the single trade.

Where Pub Chain Ireland Limited meets the qualifying criteria for this trade, it can register and make a claim for the BRSS in respect of its single qualifying trade.

## 4.2. Requirement 2 - turnover requirements

To make a claim for an ACTE under the BRSS, the claimant must be able to demonstrate that, in respect of the relevant business activity, the **turnover amount for the specified period** (see **Section 4.2.2** for the meaning of that term) will be no more than 25% of the **reference turnover amount** (see **Section 4.2.3** for the meaning of that term).

### 4.2.1. Turnover of relevant business activity

For the purposes of the BRSS, 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 period 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,

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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.

For the purposes of the BRSS, a self-employed individual in receipt of the Pandemic Unemployment Payment should not include the payment as part of turnover as the payment will form part of the individual's Schedule E income.

## 4.2.2. Turnover amount for the specified period

The turnover amount for the specified period is the amount of turnover of the relevant business activity during the period 1 September 2020 to 31 August 2021 (known as the "specified period").

## 4.2.3. Reference turnover amount

The **reference turnover amount** will be calculated based on an extrapolation of the claimant's average weekly turnover (VAT exclusive) for the relevant business activity in a defined comparable prior period.

The reference turnover amount will be calculated as:

$$\text{Average weekly turnover (based on the defined comparable prior period)} \times 52$$

The comparable prior period which is used for the purposes of determining the average weekly turnover of a business, and therefore the reference turnover amount (which is the average weekly turnover multiplied by 52), will depend on when the relevant business activity of the person commenced.

- Where an established relevant business activity **commenced before 26 December 2019**, the average weekly turnover will be calculated by reference to turnover for the period from 1 January 2019, or, if later, the date on which the relevant business activity had commenced by that person to 31 December 2019. The reference turnover amount will be this amount multiplied by 52. **In the case of a relevant business activity that was established on or before 1 January 2019, the reference turnover amount will be equal to turnover from the relevant business activity in the period 1 January to 31 December 2019.**
- Where an established relevant business activity **commenced on or after 26 December 2019 but before 10 March 2020**, the average weekly turnover will be calculated by reference to turnover for the period from the date on which the relevant business activity commenced by that person to 15 March 2020. The reference turnover amount will be this amount multiplied by 52.
- Where a new relevant business activity **commenced on or after 10 March 2020 but before 26 August 2020**, the average weekly turnover will be calculated by reference to turnover for the period from the date on which the relevant business activity

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commenced by that person to 31 August 2020. The reference turnover amount will be this amount multiplied by 52.

For businesses with an accounting period (companies) or basis period (individuals) ending on 31 December 2019, the average weekly turnover, and therefore the reference turnover amount, will be calculated based on the accounts made up to that date. For other businesses with an accounting period or basis period that does not end on 31 December 2019 (or a business with an accounting period or basis period that ends on that date but it is less than 12 months in length), the calculation of average weekly turnover, and therefore the reference turnover amount, of the business may generally be determined on a pro-rata basis, by apportioning the turnover of the business included in two or more sets of accounts.

Where a relevant business activity commenced after 2019 (and before 26 August 2020), the average weekly turnover, and therefore the reference turnover amount, will be determined on a pro-rata basis, by apportioning turnover of the business included in a set of accounts (or sets of accounts where applicable) that covers the relevant reference period.

The amount of the reference turnover provided as part of the registration process (see **Section 3.1**) will be verified against information available on Revenue systems.

## **Example 4.6**

Co. X has been in business for a number of years and has an accounting period end of 31 March. The average weekly turnover for the period 1 January 2019 to 31 December 2019 may be determined as the sum of:  $3/12^{\text{ths}}$  of Co. X's turnover for the accounting period ended 31 March 2019, plus  $9/12^{\text{ths}}$  of Co. X's turnover for the accounting period ended 31 March 2020, divided by 52.

The reference turnover amount is the average weekly turnover of Co. X as determined above multiplied by 52.

## **Example 4.7**

Co. Y started a business on 1 July 2019 and has an accounting period end of 31 December. The average weekly turnover for 2019 is determined as: Co. Y's turnover for the 6-month accounting period ended 31 December 2019, divided by 26.

The reference turnover amount is the average weekly turnover of Co. Y, as determined above, multiplied by 52.

It is appreciated that for certain businesses, the reference turnover amount calculated on a

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pro-rata basis, as described above, may not appropriately reflect the business's turnover in the reference period. In those cases, taxpayers may choose to use the actual turnover figures for their business in the reference period, for example, the actual turnover of the business from 1 January 2019 to 31 December 2019 in the case of a business established on or before 1 January 2019 (and which does not have a set of 12-month accounts ending on 31 December 2019).

Taxpayers who choose not to determine the reference turnover amount by pro-rating turnover figures in accounts that cover the reference period, for example from 1 January 2019 to 31 December 2019, must retain evidence supporting the basis for the actual turnover in the period from 1 January 2019 to 31 December 2019, and have this information available to Revenue should their registration or claim be selected for verification.

## 4.2.4. Seasonal businesses

A relevant business activity which is "seasonal" in nature is not restricted from qualifying under the BRSS where they meet all other qualifying criteria.

To make a claim for an ACTE under the BRSS a business must, at 1 September 2021, be open and carrying on its business trading activity and must intend to continue to do so.

Where a seasonal business is not open and carrying on its business trading activity at 1 September 2021, the business would not be eligible to make a claim under the BRSS.

## 4.2.5. Business amalgamations or reconstructions

Where a business amalgamation or reconstruction has taken place, this may result in the same trade being carried on but by a different person. In many of these cases, the ultimate beneficial owner of the relevant business activity remains unchanged.

Examples include:

- A sole trader or partnership who has incorporated;
- A different corporate entity operating the trade as a result of an amalgamation or reconstruction;
- A merger or division under the Companies Act 2014.

In circumstances where, after 1 January 2019, a single trade was transferred in its entirety from one person to another as part of a reconstruction or amalgamation, Revenue will accept that, in the following limited circumstances, a person making a claim for an ACTE can use a reference turnover amount based on the average weekly turnover of the business in the period from 1 January to 31 December 2019, where all other qualification criteria are met:

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- The relevant business activity constituted a single trade for the person from who the business was transferred (the “predecessor”), i.e. the entire trade<sup>2</sup> was transferred as part of a business amalgamation or reconstruction,
- The predecessor has claimed or is eligible to claim CGT Relief in respect of the transfer of the trade under one of the following sections:
  - Section 600 TCA 1997 (Transfer of business to a company); or
  - Section 615 TCA 1997 (Company reconstruction or amalgamation: transfer of assets); or
  - Section 633D TCA 1997 (Mergers where a company is dissolved without going into liquidation) or
  - Section 617 TCA 1997 (Transfer of assets other than trading stock within group), and
- The ultimate beneficial ownership of the relevant business activity has remained unchanged since 2019.

Persons making a claim for an ACTE in these circumstances will need to retain documentary evidence to demonstrate to Revenue, if requested, that—

- i) the relevant CGT relief is available and the basis for the claim;
- ii) the trade was the whole of the trade carried on by the predecessor and, is the same trade being carried on by the person making the claim. This is to ensure that Revenue can carry out verification checks on the reference turnover amount using the books and records of the predecessor;
- iii) there has been no change in the ultimate beneficial ownership of the relevant business activity.

## 4.2.6. Relevant business activity carried on by a trust on behalf of an estate

There may be circumstances where due to the death of an individual who was carrying on a business, a business that meets the qualification criteria for BRSS is carried on by a trust on behalf of the estate of the deceased or by the beneficiaries of the deceased’s estate. In these circumstances, whilst the business would be eligible to make a claim under the BRSS, the person making the claim is not the person who operated the trade in 2019. Where a person (including a trust) takes over the operation of a business after 1 January 2019 the “reference turnover amount” of the business would ordinarily not be calculated by reference to the average weekly turnover for the period from 1 January 2019 to 31 December 2019. The amount of the ACTE due to the business may, depending on the particular circumstances, be less than the amount the business would otherwise be entitled to receive if the previous owner of the business was still alive.

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<sup>2</sup> If cash of the trade did not transfer, this will not preclude the treatment set out above from applying in respect of a particular transfer.

# BRSS Guidelines – 1 September 2021

For the purpose of making a claim for an ACTE under BRSS, where a person who was operating a business has died, such that the operation of the business was taken over by a person who is a trust on behalf of the estate, or a beneficiary of the trust (“the successor”) after 1 January 2019, Revenue will accept that the person making the claim, i.e. the successor, may determine the “reference turnover amount” of the business by reference to the average weekly turnover of the business for the period from 1 January 2019 to 31 December 2019, where the following conditions are met;

- There has been no substantial change to the nature or operation of the business being carried on since 1 January 2019 or the death of the deceased, whichever is earlier;
- Where the person making the claim for an ACTE, i.e. the successor, is the beneficiary, that beneficiary has devoted (or intended to devote, but was restricted from doing so due to the Covid restrictions) at least 50 per cent of his or her normal working time to the service of the business in a managerial or technical capacity since 1 January 2019 or the death of the deceased, whichever is later;
- Where the person making the claim for an ACTE, i.e. the successor, is a trust on behalf of the estate of the deceased, one or more of the beneficiaries of that trust has devoted or intended to devote, but was restricted from doing so due to the Covid restrictions) at least 50 per cent of his or her normal working time to the service of the business in a managerial or technical capacity since 1 January 2019 or the death of the deceased, whichever is later.

## 4.2.7. Inter-generational transfer of a family business

There may be circumstances where a business is transferred within the family such that the transferee is now carrying on the same trade with no substantial change to the nature or operation of the business.

For the purpose of making a claim for an ACTE under BRSS, Revenue will accept that, where the transfer occurs after 1 January 2019, the person making the claim i.e. the transferee, may determine the “reference turnover amount” of the business by reference to the average weekly turnover of the business for the period from 1 January 2019 to 31 December 2019, where the following conditions are met;

- There has been no substantial change to the nature or operation of the business being carried on since 1 January 2019;
- Where the person making the claim for an ACTE, i.e. the transferee has devoted (or intended to devote, but was restricted from doing so due to the Covid restrictions) at least 50 per cent of his or her normal working time to the service of the business in a managerial or technical capacity since 1 January 2019 or the date of transfer, whichever is later;
- The transferor has claimed or is eligible to claim CGT relief under section 599 TCA 1997 “Disposals within family of business of farm” on the inter-generational transfer of the business.

Persons making a claim for an ACTE in these circumstances will need to retain documentary evidence to demonstrate to Revenue, if requested, that the above conditions are met.

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## 4.3. Requirement 3 - Other Qualification Conditions

A company, self-employed individual, charity, approved sporting body or precedent partner on behalf of a partnership must meet certain other conditions in order to be eligible for an ACTE under the BRSS. These include:

1. The claimant has been issued with **tax clearance** (see **Section 4.3.1**) and continues to maintain tax clearance from 1 September 2021 to 30 November 2021 ( “the application period”) and has complied with any obligations in relation to registering for and accounting for VAT;
2. The claimant is actively trading at 1 September 2021 (the commencement of the “application period”) and intends to continue to do so;
3. The claimant is not entitled to make a claim for the Covid Restrictions Support Scheme (“CRSS”) for any week containing 1 September 2021;
4. The claimant has registered for the BRSS on ROS, providing all of the information requested by Revenue;
5. The claimant applies for the ACTE on ROS, providing all of the information requested by Revenue and making a declaration that they qualify for the ACTE.

### 4.3.1. Tax Clearance

Claimants must possess up to date tax clearance and continue to maintain tax clearance for the duration of the application 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.

# BRSS Guidelines – 1 September 2021

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>

## 4.3.2. 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 BRSS the person must be in a position to demonstrate the following key criteria at a minimum:

- that the business activity carried on by the person constitutes a “relevant business activity” for the purposes of the scheme, and
- that turnover of the relevant business activity in the specified period will not exceed 25% of the reference turnover amount.

Where a business carries on a number of different trades it will be necessary to demonstrate the turnover of the trades separately. Examples of records that might be retained to provide evidence in relation to this would include till reports, copies of invoices, sales daybooks, VAT returns etc.

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](#).

# BRSS Guidelines – 1 September 2021

## 5. The application period

A person carrying on a relevant business activity will be required to assess whether they are eligible for support under the BRSS.

A person meeting the eligibility criteria will be able to make a claim for relief through the BRSS claims portal on ROS and will be able to make a claim during the period 1 September 2021 to 30 November 2021 ( which is referred to as the “**application period**”).

Any claim made outside of these dates will not be accepted.

# BRSS Guidelines – 1 September 2021

## 6. Amount that can be claimed under the BRSS

Companies, self-employed individuals, charities, approved sporting bodies or precedent partners on behalf of a partnership that satisfy the eligibility criteria in relation to a relevant business activity will be entitled to apply for an **ACTE** payment, in relation to each qualifying trade, under the BRSS during the application period. In the case of a partnership, a claim must be made by the precedent partner only, on behalf of the partnership.

Subject to a maximum payment amount of €15,000, in relation to each qualifying trade (relevant business activity), the ACTE will be calculated by reference to the average weekly turnover in respect of the relevant business activity for a defined prior period (which will be determined based on when the business activity commenced) as follows:

### 6.1. Businesses which commenced before 26 December 2019

Where a person commenced a business prior to 26 December 2019 the average weekly turnover will be calculated by reference to turnover for the business activity for the period from 1 January 2019, or, if later, the date the business activity commenced, to 31 December 2019.

The ACTE payment will be calculated as three times the sum of:

- 10% of average weekly turnover up to €20,000, and
- 5% of so much of average weekly turnover that exceeds €20,000,

subject to a maximum payment amount, in relation to each qualifying trade, under the BRSS of €15,000.

### 6.2. Businesses which commenced on or after 26 December 2019 but before 10 March 2020

Where a person commenced a business on or after 26 December 2019, but before 10 March 2020, the average weekly turnover will be calculated by reference to turnover for the business activity from the date the business activity commenced to 15 March 2020.

The ACTE payment will be calculated as three times the sum of:

- 10% of average weekly turnover up to €20,000, and
- 5% of so much of average weekly turnover that exceeds €20,000,

subject to a maximum payment amount, in relation to each qualifying trade, under the BRSS of €15,000.

# BRSS Guidelines – 1 September 2021

## 6.3. Businesses which commenced on or after 10 March 2020 but before 26 August 2020

Where a person commenced a business on or after 10 March 2020, but before 26 August 2020, the average weekly turnover will be calculated by reference to turnover for the business activity from the date the business activity commenced to 31 August 2020.

The ACTE payment will be calculated as three times the sum of:

- 10% of average weekly turnover up to €20,000, and
- 5% of so much of average weekly turnover that exceeds €20,000,

subject to a maximum payment amount, in relation to each qualifying trade, of €15,000.

## 6.4. Partnerships

Where a partnership meets the eligibility criteria to claim for an ACTE, the claim must be made by the precedent partner only on behalf of the partnership. Each partner is treated as having received a portion of the ACTE, and that portion will be determined in accordance with the partnership profit sharing agreement.

The precedent partner must provide a statement to each partner with the details of the amount and the apportionment of the ACTE.

## 6.5. Examples of ACTE calculations

Illustrative examples of how an ACTE is calculated are set out below.

### **Example 6.1**

#### **Business which commenced before 26 December 2019**

Mr. B has been running a pub 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.

Mr. B was significantly restricted from operating since March 2020 due to Covid restrictions introduced by the Government. The business satisfied the eligibility criteria for making a claim under the Covid Restrictions Support Scheme (“CRSS”), and therefore, made a claim for CRSS payments during this period including an enhanced CRSS payment for the weeks beginning 5 July and 12 July 2021.

# BRSS Guidelines – 1 September 2021

The Government announced the easing of restrictions within the hospitality sector from July 2021<sup>3</sup>. Following the lifting of Covid restrictions in July 2021, Mr. B intends to recommence his activities.

Mr. B recommenced trading in July 2021 and made a claim for the CRSS restart week payment, paid at a rate of three weeks at double the normal CRSS rate, this resulted in a CRSS restart week payment of €7,650.

Mr. B continued to trade at 1 September 2021 with the intention of continuing to do so thereafter.

In September 2021, Mr. B considered his eligibility in relation to the Business Resumption Support Scheme (“BRSS”).

Mr. B’s turnover (excluding VAT) for the period 1 September 2020 to 31 August 2021 was €150,000 which represented 23% of the reference turnover amount (which is €663,000 – i.e. average weekly turnover of the business in 2019 multiplied by 52).

Mr. B is eligible to make a claim for support under the BRSS as he meets the relevant qualifying criteria.

Mr. B is entitled to apply to Revenue for an Advance Credit for Trading Expenses (ACTE) at any time during the period 1 September 2021 to 30 November 2021.

The amount of the ACTE that he is entitled to will be calculated by reference to his turnover for 2019 as follows:

Average weekly turnover 2019	€12,750 (i.e. €663,000 / 52)
10% of €12,750	€1,275
€1,275 X 3	ACTE is €3,825

Mr. B will receive a payment of €3,825 under the BRSS.

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<sup>3</sup> These are indicative dates, updates to Government restrictions are announced in line with Public Health advice at a particular point in time.

# BRSS Guidelines – 1 September 2021

## Example 6.2

### Business which commenced before 26 December 2019

Travel Agency Ltd has been running a travel agent retail shop for many years. In the year ended 31 December 2019, the turnover from the business was €2,300,000 (excluding VAT). The VAT returns are up to date and the company has tax clearance.

Travel Agency Ltd is restricted from operating from December 2020 to May 2021, during this time the business satisfied the eligibility criteria for making a claim under the Covid Restrictions Support Scheme (“CRSS”), and therefore made a claim for CRSS payments in respect of that period.

The Government announced the easing of restrictions within the travel agent sector in May 2021.

Travel Agency Ltd recommenced trading in May 2021 and submitted a claim for the CRSS restart week payment, at a rate of two weeks at double the normal rate of CRSS, which resulted in a payment of €12,840.

Travel Agency Ltd continued to trade at 1 September 2021 with the intention of continuing to do so thereafter.

In September 2021 Travel Agency Ltd considered its eligibility in relation to the Business Resumption Support Scheme (“BRSS”).

Travel Agency Ltd.’s turnover (excluding VAT) for the period 1 September 2020 to 31 August 2021 was €150,000 which represented 7% of the reference turnover amount 2019 turnover.

Travel Agency Ltd is eligible to make a claim for support under the BRSS as it meets the relevant qualifying criteria, the turnover of the business in the specified period is no more than 25% of the reference turnover amount (which is €2,300,000 – i.e. average weekly turnover of the business in 2019 multiplied by 52).

Travel Agency Ltd is entitled to apply to Revenue for an Advance Credit for Trading Expenses (ACTE) at any time during the period 1 September 2021 to 30 November 2021.

The amount of the ACTE that Travel Agency Ltd is entitled to will be calculated by reference to the average weekly turnover from the established relevant business activity for 2019 as follows:

Average weekly turnover 2019	€44,230 (i.e. €2,300,000 / 52)
10% of €20,000	€2,000
5% of €22,230	€1,210
€3,210 X 3	ACTE is €9,630

Travel Agency Ltd will receive a payment amount of €9,630 under the BRSS.

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## Example 6.3

### Business which commenced on or after 26 December 2019 but before 10 March 2020

Splash Park Ltd commenced trading on 26 January 2020. In the period ended 15 March 2020, the turnover from the trade was €70,000 (excluding VAT). The VAT returns are up to date and the company has tax clearance.

Splash Park Ltd satisfied the eligibility criteria for making a claim for the Covid Restrictions Support Scheme (“CRSS”), and therefore made a claim for CRSS payments in respect of that period.

On reopening in June 2021, Splash Park Ltd is eligible to make a claim for the CRSS for the restart week payment, at a rate of three weeks at double the normal rate of CRSS, which resulted in a payment of €6,000.

In September 2021 Splash Park Ltd considered its eligibility in relation to the Business Resumption Support Scheme (“BRSS”).

Splash Park Ltd.’s turnover (excluding VAT) for the period 1 September 2020 to 31 August 2021 was €75,000 which represented 14% of the reference period turnover, calculated as follows:

#### Calculation of reference turnover amount

€70,000 / 7 weeks = €10,000 average weekly turnover for the established relevant business

€10,000 \* 52= **€520,000**

Splash Park Ltd continued to be trade at 1 September 2021 and has the intention to continue to do so.

Splash Park Ltd is eligible to make a claim for support under the BRSS as it meets the relevant qualifying criteria, the turnover of the business is no more than 25% of the reference turnover amount.

Splash Park Ltd is entitled to apply to Revenue for an Advance Credit for Trading Expenses (ACTE) at any time during the period 1 September 2021 to 30 November 2021.

The amount of the ACTE that Splash Park Ltd is entitled to will be calculated by reference to the average weekly turnover from the established relevant business activity as follows:

Average weekly turnover 2020	€10,000 (i.e. actual to 15 March 2020)
10% of €10,000	€1,000
€1,000 X 3	ACTE is €3,000

Splash Park Ltd will receive a payment amount of €3,000 under the BRSS.

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## Example 6.4

### Business which commenced on or after 10 March 2020 but before 26 August 2020

M Murphy Coach Tours Ltd commenced trading on 6 July 2020. In the period ended 31 August 2020, the turnover from the trade was €80,000 (excluding VAT). The VAT returns are up to date and the company has tax clearance.

M Murphy Coach Tours Ltd did not satisfy the eligibility criteria for making a claim for the Covid Restrictions Support Scheme (“CRSS”).

In September 2021 M Murphy Coach Tours Ltd considered its eligibility in relation to the Business Resumption Support Scheme (“BRSS”).

M Murphy Coach Tours Ltd.’s turnover (excluding VAT) for the period 1 September 2020 to 31 August 2021 was €96,000 which represented 18% of the reference period turnover, calculated as follows:

#### Calculation of reference turnover amount

€80,000 / 8 weeks = €10,000 average weekly turnover for the established relevant business

€10,000 \* 52 = **€520,000**

M Murphy Coach Tours Ltd is eligible to make a claim for support under the BRSS as it meets the relevant qualifying criteria, the turnover of the business in the specified period is no more than 25% of the reference turnover amount, and the business intends to continue to trade.

M Murphy Coach Tours Ltd is entitled to apply to Revenue for an Advance Credit for Trading Expenses (ACTE) at any time during the period 1 September 2021 to 30 November 2021.

The amount of the ACTE that M Murphy Coach Tours Ltd is entitled to will be calculated by reference to the average weekly turnover from the new relevant business activity as follows:

Average weekly turnover 2020	€10,000 (i.e. actual to 31 August 2020)
10% of €10,000	€1,000
€1,000 X 3	ACTE is €3,000

M Murphy Coach Tours Ltd will receive a payment amount of €3,000 under the BRSS.

## **Example 6.5**

### **Business which commenced before 26 December 2019**

Supplier of Hotels Ltd has been running a wholesale supplier business to hotels for many years. In the period ended 31 December 2019, the turnover from the trade was €520,000 (excluding VAT). The VAT returns are up to date and the company has tax clearance.

Supplier of Hotels Ltd did not satisfy the eligibility criteria for making a claim for the Covid Restrictions Support Scheme (“CRSS”).

In September 2021 Supplier of Hotels Ltd considered its eligibility in relation to the Business Resumption Support Scheme (“BRSS”).

Supplier of Hotels Ltd.’s turnover (excluding VAT) for the period 1 September 2020 to 31 August 2021 was €96,000 which represented 18% of the reference period turnover.

Supplier of Hotels Ltd is eligible to make a claim for support under the BRSS as it meets the relevant qualifying criteria, the turnover of the business in the specified period is no more than 25% of the reference turnover amount, and the business intends to continue to trade.

Supplier of Hotels Ltd is entitled to apply to Revenue for an Advance Credit for Trading Expenses (ACTE) at any time during the period 1 September 2021 to 30 November 2021.

The amount of the ACTE that Supplier of Hotels Ltd is entitled to will be calculated by reference to the average weekly turnover from the established relevant business activity as follows:

Average weekly turnover 2019	€10,000
10% of €10,000	€1,000
€1,000 X 3	ACTE is €3,000

Supplier of Hotels Ltd will receive a payment amount of €3,000 under the BRSS.

## 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, 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 practicable, 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, 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 overclaimed, 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. In the case of a partnership, amounts clawed back will be in respect of the portion of the ACTE attributed to each partner in accordance with the partnership profit sharing agreement.

#### 7.3.1. Company clawback - Case IV of Schedule D

The clawback amount is calculated on the ACTE amount that is unauthorised or overclaimed, 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

# BRSS Guidelines – 1 September 2021

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

## Example 7.1

A company makes a claim for an ACTE in respect of the BRSS. The amount of the ACTE claimed was €15,000. On a compliance review, the ACTE claim was amended to €5,000. The unauthorised claim related to the incorrect calculation of the reference turnover amount.

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 overclaimed, which is an amount equal to 5 times the excess ACTE claimed. The unauthorised amount will not be subject to PRSI or USC. Where the ACTE is clawed back, no deduction, relief, tax credit or reduction in tax is permitted against that tax liability.

## Example 7.2

An individual sole trader makes a claim for an ACTE in respect of the BRSS. The amount of the ACTE claimed was €10,000. On a compliance review, the ACTE claim was amended to €nil. The unauthorised claim related to the fact that the business in question was not carrying on a trade, the profits of which were chargeable to tax under Case I of Schedule D.

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	
Case 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.

### 7.4. Has a taxpayer a right to appeal?

Where a Revenue officer determines that a person is not a qualifying person for the purposes of the scheme, the Revenue officer will notify that person in writing.

The person can appeal the determination made by Revenue to the Tax Appeals Commission within 30 days of receiving the notice from Revenue.

Where an Appeals Commissioner determines that a person is a qualifying person for the purposes of the scheme, a 12-week time limit for making a claim will apply from the day the determination is issued by the Appeal Commissioners.

Guidance on how to make an appeal to the Tax Appeals Commission is set out on [www.taxappeals.ie](http://www.taxappeals.ie)

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## 8. How is the ACTE treated for tax purposes?

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.

In the case of a partnership, the ACTE is taken into account in the computation of the profits or losses of the partnership trade.

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 BRSS payment of €1,000 will result in additional tax of €125 for the profitable business. For the business in a loss-making position, the BRSS 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 BRSS payment received.

<b>Example 8.1</b>		
	<b>Profit Making Company</b>	<b>Loss Making Company</b>
<b>Income</b>	€	€
Turnover from operations	100,000	50,000
<b>Expenses</b>		
Rent	25,000	25,000
Rates	5,000	5,000
Insurance	25,000	25,000
Utilities	10,000	10,000
BRSS Payment	(1,000)	(1,000)
	<hr/> 64,000	<hr/> 64,000
Profit / (Loss) per accounts	<hr/> 36,000	<hr/> (14,000)
<b>Corporation Tax Charge:</b>	4,500	NIL

In the example below based on an individual, the BRSS payment will not result in additional tax unless the individual has trading profits for the year. In the example above, a BRSS

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payment of €1,000 resulted in additional tax of €240. This would increase for individuals at the marginal rate of tax.

<b>Example 8.2</b>		
	<b>Profit Making Individual</b>	<b>Loss Making Individual</b>
<b>Income</b>	€	€
Turnover from operations	30,000	50,000
<b>Expenses</b>		
Rent	2,500	25,000
Rates	500	5,000
Insurance	2,500	25,000
Utilities	1,000	10,000
BRSS Payment	(1,000)	(1,000)
	<u>5,500</u>	<u>64,000</u>
Profit / (Loss)	<u>24,500</u>	<u>(14,000)</u>
<b>Standard rate of Income tax at 20%</b>	4,900	
<b>PRSI @ 4%</b>	980	
<b>USC*</b>	405	
Less tax credits **	<u>(3,300)</u>	
Tax liability	<u>2,985</u>	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

Any queries can be made through MyEnquiries using the following categories to ensure your query is immediately directed to the appropriate team thereby minimising delays:

**eTax Clearance** queries:

Select “Enquiry relates to” and “Tax clearance” and “More Specifically” – “Tax Clearance”

**BRSS** queries:

Select “Enquiry relates to” and “Business Resumption Support Scheme (BRSS)” and “More Specifically” – “BRSS Query”

You can contact the Revenue Commissioners with queries in relation to BRSS on

**01 738 3663.**

Call charges may vary depending on your telephone provider's service contract.

Telephone opening hours: 09.30 to 13.30 (Monday to Friday).

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## 10. Appendix I – eRegistration Screens

To register for BRSS, a person will be required to provide details in respect of **each trading activity** carried on by the person.

Where a person carries on more than one trade, details in respect of each trade carried on by that person (and relating to the person's tax registration number) must be provided as part of the registration process. However, a claim can only be submitted by a person in respect of a trade that meets all the qualification criteria. This means, for example, if a person carries on two trades and the turnover reduction requirement is met in respect of only one of those trades, while information for both trades must be provided at the registration stage, a claim can only be made by the person for the trade in respect of which the person meets all the qualification criteria.

The information required as part of the registration process is detailed in Section 3.1, and details and examples on how to calculate the reference turnover amount is contained in Section 4.2.3

The information provided will be verified against information available on Revenue systems.

### 10.1. Registration Details Screen

#### BRSS Registration

Are you eligible?

- Are you a company, self-employed individual, charity, approved sporting body or partnership that carries on a trade?
- Is your trade chargeable to tax under Case 1 of Schedule D or are you a charity or approved sporting body which carries on a trade that would be chargeable to tax under Case 1 of Schedule D but for an available exemption?
- Is the turnover from your trade during the period from 1 September 2020 to 31 August 2021 no more than 25% of the reference turnover amount? **i**
- Your business must be actively trading at 1 September 2021 and intends to continue to do so.
- You must have complied with any VAT obligations and hold tax clearance and continue to maintain tax clearance for the duration of the application period
- You must not be entitled to make a claim under the Covid Restrictions Support Scheme ("CRSS") for any week that includes 1 September 2021.

More detailed information is available [here](#).

You will be required to make a declaration that the information you submit for registration is accurate and complete.

**⚠** Revenue will be publishing details of businesses who availed of the Business Resumption Support Scheme at some time in the future. Please provide the details below for this purpose.

\* Denotes a required field

Registration Date (DD/MM/YYYY) * <b>i</b>	<input type="text" value="27/08/2021"/>
Business Trading Name * <b>i</b>	<input type="text"/>
Address Line 1 *	<input type="text"/>
Address Line 2 *	<input type="text"/>
Address Line 3	<input type="text"/>
County *	<input type="text" value="Please Select..."/>
Eircode * <b>i</b>	<input type="text"/>
Please indicate whether your business has multiple trades * <b>i</b>	<input type="radio"/> Yes <input type="radio"/> No

# BRSS Guidelines – 1 September 2021

## 10.2. Registration Details Screen – trade details

eRegistration

### Trade Details

\* Denotes a required field

**Trade Details:**  
Note: It is a requirement to include all your trades in your registration application, even for trades for which a claim is not being submitted.

Please indicate if you will be making a claim for this Trade

**Trade Details:**

Trade Name \*

Trade \*

Nature of the Trade \*

Is this registration on behalf of a Partnership? If "Yes", this form should only be completed by the precedent partner under the Partnership tax reference number \*  Yes  No

**Trade Account Details:**

When did your trade commence? \*

Commenced before 26 December 2019

Commenced on or after 26 December 2019 but before 10 March 2020

Commenced on or after 10 March 2020 but before 26 August 2020

[Add/Update](#)

Name	Trade	Nature of the Trade	Claiming	Partnership	Year	Weekly Turnover	Annual Turnover Sep 2020 - Aug 2021	Action
Total						0.00		

[Cancel](#) [Next](#)

# BRSS Guidelines – 1 September 2021

## 10.3. Registration Details – trade commenced prior to 26 December 2019

Trade Account Details:

When did your trade commence? \*

Commenced before 26 December 2019

Commenced on or after 26 December 2019 but before 10 March 2020

Commenced on or after 10 March 2020 but before 26 August 2020

Annual Turnover exclusive of VAT for 1 January 2019 to 31 December 2019

Average Weekly Turnover exclusive of VAT for 1 January 2019 to 31 December 2019 \*

VAT on Sales (T1 Figure from the VAT Returns) for 1 January 2019 to 31 December 2019 \*

Income Other than Trading Income for 1 January 2019 to 31 December 2019 \*

---

Annual Turnover exclusive of VAT for 1 September 2020 to 31 August 2021 \*

## 10.4. Registration Details – trade commenced on or after 26 December 2019 but before 10 March 2020

Trade Account Details:

When did your trade commence? \*

Commenced before 26 December 2019

Commenced on or after 26 December 2019 but before 10 March 2020

Commenced on or after 10 March 2020 but before 26 August 2020

Average Weekly Turnover exclusive of VAT for trading period from date of Commencement to 15 March 2020 \*

VAT on Sales (T1 Figure from the VAT Returns) for 26 December 2019 to 15 March 2020 \*

Income Other than Trading Income for 26 December 2019 to 15 March 2020 \*

---

Annual Turnover exclusive of VAT for 1 September 2020 to 31 August 2021 \*

# BRSS Guidelines – 1 September 2021

## 10.5. Registration Details – trade commenced on or after 10 March 2020 but before 26 August 2021

### Trade Account Details:

When did your trade commence? \*

Commenced before 26 December 2019

Commenced on or after 26 December 2019 but before 10 March 2020

Commenced on or after 10 March 2020 but before 26 August 2020

Average Weekly Turnover exclusive of VAT for trading period from date of Commencement to 31 August 2020 \*

VAT on Sales (T1 Figure from the VAT Returns) for 10 March 2020 to 31 August 2020 \*

Income Other than Trading Income for 10 March 2020 to 31 August 2020 \*

Annual Turnover exclusive of VAT for 1 September 2020 to 31 August 2021 \*

## 10.6. Registration Declaration

### eRegistration

#### Registration Declaration

Please tick the checkboxes below if the declaration is correct.

- \* I acknowledge that the Business Resumption Support Scheme (BRSS) is a 2-step process – as well as completing a registration process, I must also complete a claim in order to receive my support payment.
- \* I acknowledge that, as a recipient of BRSS, the trading name under which my business activity is carried on and the address (including Eircode) will be published on the website of the Revenue Commissioners.
- \* I undertake to retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.
- \* I declare that I satisfy the eligibility criteria for the Business Resumption Support Scheme ([BRSS guidelines](#)) and undertake to abide by the terms and conditions of the scheme.
- \* I declare that the turnover from my trade, in the period from 1 September 2020 to 31 August 2021, did not exceed 25% of the reference turnover amount. **i**
- \* I declare that the details submitted at registration, on which this claim is based, and this return are accurate and complete

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# BRSS Guidelines – 1 September 2021

## 10.7. Summary of Registration Declaration

### BRSS Tax Registration (New)

#### Business Address

Registration Date 27/08/2021  
Business Trading Name  
Address Line 1 Main Street  
Address Line 2  
County Leitrim  
Eircode  
Please indicate whether your business has multiple trades No

Name	Trade	Nature of the Trade	Claiming	Partnership	Year	Weekly Turnover	Annual Turnover Sep 2020 - Aug 2021
Cafe One	Bar (Serving Food)	Test Case 1234	Yes	No	2020	25000	2500

**i** The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter

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## 11. Appendix II – eClaim Screens

### 11.1. Overview Screen Details

#### Overview

Submit a claim for Business Resumption Support Scheme (BRSS)

##### Are you eligible?

- ✓ Are you a company, self-employed individual, charity, approved sporting body or partnership that carries on a trade?
- ✓ Is your trade chargeable to tax under Case I of Schedule D or are you a charity or approved sporting body which carries on a trade that would be chargeable to tax under Case I of Schedule D but for an available exemption?
- ✓ Is the turnover from your trade during the period from 1 September 2020 to 31 August 2021 no more than 25% of the reference turnover amount? ⓘ
- ✓ Your business must be actively trading at 1 September 2021 and intend to continue to do so.
- ✓ You must have complied with any VAT obligations and hold tax clearance and continue to maintain tax clearance for the duration of the application period. ⓘ
- ✓ You must not be entitled to make a claim under the Covid Restrictions Support Scheme (“CRSS”) for any week that includes 1 September 2021.

More detailed information is available [here](#).

The sections are as follows

- 1 **Step One:**  
Details of the Claim
- 2 **Step Two:**  
Bank Details
- 3 **Step Three:**  
Summary and Declaration
- 4 **Step Four:**  
Sign and Submit

✕ Cancel

Continue →

# BRSS Guidelines – 1 September 2021

## 11.2. Step One: Details of the Claim

### Claim Details

Submit a claim for Business Resumption Support Scheme (BRSS)

The trade and turnover details you have provided at Registration Stage are outlined below.

#### Trade

Trade #1	Average weekly turnover in reference period €10,000.00
Trade #2	Average weekly turnover in reference period €100,000.00
Trade #3	Average weekly turnover in reference period €1,500,000.00

#### Claim amount calculation

Based on your information provided above, you are making a claim to receive the following amount under the BRSS:

Trade	Claim amount
	€3,000.00
	€15,000.00
	€15,000.00
<b>Total claim:</b>	<b>€33,000.00</b>

✕ Cancel

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## 11.3. Step Two: Bank Details

### Bank Details

Submit a claim for Business Resumption Support Scheme (BRSS)

Please fill in the bank details to be used by Revenue to make an electronic payment of your BRSS Claim.

Name of the account holder

BIC (Bank Identifier Code)

IBAN (International Bank Account Number)

# BRSS Guidelines – 1 September 2021

## 11.4. Step Three: Summary and Declaration

 **Personal Details**

**PPSN:** 005.

**Name:** Ivan

**Address:** Add Line 1 , Add Line 2 , Add Line 3 , Dublin 6W , D12R896

 **Claim Details**

**Claim amount calculation**

Based on your information provided above, you are making a claim to receive the following amount under the BRSS:

Trade name	Trade	Claim amount
		€3,000.00
		€15,000.00
		€15,000.00
<b>Total claim:</b>		<b>€33,000.00</b>

 **Bank Details** [Edit](#)

**Account Name:** Tom test

**BIC:** AIBKIE2D

**IBAN:** \*\*\*\*\*5678

Please tick the checkboxes below if the declaration is correct.

- I acknowledge that, as a recipient of BRSS, the trading name under which my business activity is carried on and the address (including Eircode) will be published on the website of the Revenue Commissioners.
- I undertake to retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.
- I declare that I satisfy the eligibility criteria for the Business Resumption Support Scheme (BRSS [guidelines](#) ) and undertake to abide by the terms and conditions of the scheme. [i](#)
- I declare that the turnover from my trade, in the period from 1 September 2020 to 31 August 2021, did not exceed 25% of the reference turnover amount. [i](#)
- I declare that the details submitted at registration, on which this claim is based, and this return are accurate and complete.

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[Submit](#) 