

EAT OUT TO HELP OUT SCHEME

To support restaurants and the people who work in them, the government yesterday announced the 'Eat Out to Help Out' scheme to incentivise customers to eat in restaurants or other eating establishment by giving them a discount which can then be claimed back by the business from the government. The scheme is UK wide and customers will be able to see who is taking part on GOV.UK. The scheme will drum up custom on quieter days of the week and means you can build your business back up.

The key features of the Scheme include:

- it can be used all day, every Monday, Tuesday and Wednesday from 3rd to 31st August 2020
- to offer a 50% discount, up to a maximum of £10 per person, to diners for food or non-alcoholic drinks to eat or drink in
- to claim the money back from the government

There is no limit to the number of times customers can use the offer during the period of the scheme. Customers cannot get a discount for someone who is not eating or drinking and alcohol and service charges are excluded from the offer.

Who is eligible?

You **are** eligible if your establishment:

- sells food for immediate consumption on the premises
- provides its own dining area or shares a dining area with another establishment for eat-in meals
- was registered as a food business with the relevant local authority on or before 7th July.

This could include:

- restaurants
- cafés
- public houses that serve food
- hotel restaurants
- restaurants and cafes within tourist attractions, holiday sites and leisure facilities
- dining rooms within members' clubs
- workplace and school canteens

You **are not** eligible if you:

- are an establishment that only offers takeaway food or drink
- catering services for private functions
- a hotel that provides room service only
- dining services (such as packaged dinner cruises)
- mobile food vans or trailers

If your application is based on dishonest or inaccurate information, your registration will be revoked.

Sales that are eligible?

The discount **can** be applied to food and/or non-alcoholic drink purchased for immediate consumption on premises, up to a maximum discount of £10 per diner (inclusive of VAT). There is no minimum spend requirement.

The discount **cannot be** applied to the following items:

- alcoholic drinks
- tobacco products
- food or drink that is to be consumed off premises
- food or drink that is sold as part of a private party, event or function taking place within an eligible establishment

How to Register?

Businesses can register for the scheme from 13th July 2020 and registration will close on 31st August 2020.

To register, you must have:

- your Government Gateway ID and password (if you do not have one, you can create one when you register)
- the name and address of each establishment to be registered, unless you are registering more than 25
- the UK bank account number and sort code for the business (only provide bank account details where a BACS payment can be accepted)
- the address on your bank account for the business (this is the address on your bank statements)

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	<p>You may also need your:</p> <ul style="list-style-type: none"> • VAT registration number (if applicable) • employer PAYE scheme reference number (if applicable) • Corporation Tax or Self Assessment unique taxpayer reference <p>If you are registering 25 establishments or less, you must provide the details of each.</p> <p>If you're registering more than 25 establishments that are part of the same business, you do not have to provide details for each one. You should provide a link to a website which contains details of each establishment participating in the scheme including the trading name and address. You may also need to provide a list to HMRC on request, with details of all participating establishments.</p> <p>An agent cannot apply on your behalf.</p> <p>Businesses can still register for the Scheme if they have used other schemes like the Coronavirus Job Retention Scheme and Self Employed Income Support Scheme</p>
<p>What happens next</p>	<ul style="list-style-type: none"> • Once registered you will receive a registration reference number – which is needed to claim the reimbursement. • Promotional materials can be downloaded to help businesses promote the scheme and let customers know they are taking part. • Participating businesses will be added to a list of registered establishments that will be available to the public. Businesses that have more than one establishment are encouraged to register all establishments that are eligible to offer the scheme. • If you want to be removed from the list of registered establishments, you should contact HMRC who will remove you manually. This is not immediate, so you must tell customers that you are no longer offering the discount.
<p>When you start offering the discount</p>	<ul style="list-style-type: none"> • Businesses should wait until they have registered before they start offering discounts to customers. Discounts cannot be offered before 3rd August 2020. • When registered for the scheme, it is expected that you will offer it during the whole of your opening hours on all the eligible days that you are open and on all qualifying sales of food or drink. • If a customer purchases a meal with the intention of eating it but then takes it away and leaves the premises, you can still apply the discount.
<p>Records you must keep</p>	<p>For each day you're using the scheme, you must keep records of the:</p> <ul style="list-style-type: none"> • total number of people who have used the scheme in your establishment • total value of transactions under the scheme • total amount of discounts you've given <p>If you are using the scheme for more than one establishment, you must keep these records for each.</p>
<p>Making a claim</p>	<ul style="list-style-type: none"> • The claim reimbursements service will be available on 7th August 2020 and will close on 30th September 2020. • Businesses must wait 7 days from registration to make your first claim. HMRC will pay eligible claims within 5 working days. • Claims can be submitted on a weekly basis. • Businesses still need to pay VAT based on the full amount of the customers' bills. • Any money you receive through the scheme will be treated as taxable income. • HMRC will provide more guidance on how to make a claim when the registration service is open.
<p>Link</p>	<p>See links below:</p> <p>https://www.gov.uk/guidance/register-your-establishment-for-the-eat-out-to-help-out-scheme?utm_source=0f7cc920-bc77-457f-a288-ad8ab2037c68&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate</p> <p>HMRC have published guidance with more information on eligibility and how to offer the discount.</p> <p>A dedicated phone line and webchat will be available from 13th July 2020. This guidance will be updated.</p>

COVID-19 Support: 9.7.20

ASM is geared to continue operating at full capacity at present and are therefore available to assist your needs. We will continue to monitor the ongoing situation to provide our clients with the information we consider will support them and may benefit them at this time.

However, if you have any specific queries that you need assistance with, please do not hesitate to contact our offices and you will be directed to the appropriate person for help.

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