

October 2020

# COACH TOURISM BUSINESS CONTINUITY SCHEME

GUIDELINES, TERMS  
& CONDITIONS



**Fáilte Ireland**  
National Tourism Development Authority



**Rialtas na hÉireann**  
Government of Ireland

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# Coach Tourism Business Continuity Scheme 2020 Guidelines

**The Scheme is subject to approval by the EU Commission under the Covid-19 EU State aid Temporary Framework which may require applicants to comply with additional conditions and/or to furnish additional documentation.**

## Overview

The COVID-19 pandemic and the various containment measures adopted to curtail the spread of the virus have had an immediate and significant detrimental effect on the economy generally and the tourism and hospitality sectors in particular. Stimulus support measures for these sectors include the Coach Tourism Continuity Scheme, which has been introduced to assist the coach tourism industry which has suffered losses as a result of COVID-19 (the "Scheme").

The overall purpose of the Scheme is to help coach tourism businesses to withstand the impact of COVID-19 by providing a direct financial contribution to support their business continuity plans and position them to continue operating through 2021.

A total of €10m current funding was allocated by Government for the Coach Tourism sector. Fáilte Ireland are responsible for developing and implementing this Scheme. This Scheme will be operated under the EU's Covid-19 State aid Temporary Framework. To fall within the Temporary Framework its provisions must be complied with in all cases and in all respects in so far as they apply to State aid for a particular applicant. While Fáilte Ireland has a primary responsibility to comply with those requirements and other State aid rules, compliance also depends on the co-operation of applicants, including their adherence to these guidelines, their candour in making applications to us and, ultimately, their compliance with the terms and conditions attaching to the grant, if successful.

### **The Scheme is targeted at operators:**

- engaged in the business of carriage for reward of tourists by road under contracts for group transport (Coach Tourism Operators).
- whose qualifying vehicles (as defined below) are primarily used in coach tourism.
- whose qualifying vehicle has been attained through purchase, lease or hire.
- whose vehicles was registered on or after 1st July 2013.
- who commit to completing and adhering to Fáilte Ireland's COVID-19 Safety Charter.
- whose coach tourism fleet was active in Tourism as of 13th March 2020.
- whose qualifying vehicle(s) was in your fleet on the 13th March 2020 and remains in your fleet at the date of application.
- who intend to continue operating in coach tourism through 2021 with this fleet and these qualifying vehicle(s).

## Who Can Apply

*This Scheme is open to all applicants meeting the following criteria:*

### A Qualifying Person must be:

- A person (including a corporate person) who is established in the State and who:
  - (a) is engaged in the business of carriage for reward of tourists by road under contracts for group transport; and
  - (b) has complied with all the obligations imposed on the person by the Value Added Tax Consolidation Act 2010, the Income Tax Acts, the Corporation Tax Acts or the Capital Gains Tax; and
- A person operating in coach tourism as of March 13th 2020; and

### Qualifying vehicle(s) under this Scheme must meet all of the below criteria:

- Must have been actively used by the applicant, as at 13th March 2020, primarily for the carriage for reward of tourists by road under contracts for group transport; and
- Must have been registered on or after 1 July 2013.
- The vehicle(s) must have a valid certificate of insurance, as at 13th March 2020; and
- The vehicle(s) must be used primarily for the provision of transport services consisting of carriage for reward of tourists by road under contracts for group transport; and
- The vehicle must come within Category 1 or, failing that, Category 2 below:

(a) Category 1: VAT 71 Relief obtained

The vehicle is one in which the applicant has applied for and obtained VAT 71 relief from the Revenue Commissioners in respect of the vehicle accordance with S.I. No. 266/2012 – Value-Added Tax (Refund of Tax) (Touring Coaches) Order 2012;

Or, where VAT 71 has not been obtained:

(b) Category 2: The vehicle is either:

- (i) a single-deck touring coach having dimensions as designated by the manufacturer of not less than 2,700 millimetres in height, not less than 8,000 millimetres in length, not less than 775 millimetres in floor height and with an underfloor luggage capacity of not less than 3 cubic metres, or
- (ii) a double-deck touring coach having dimensions as designated by the manufacturer of not more than 4,300 millimetres in height and not less than 10,000 millimetres in length.

### Ineligible Applicants:

Where the applicant was an "undertaking in difficulty" for the purposes of State aid law as at 31 December 2019, save that aid may be granted to a micro small enterprise that was already in difficulty as at 31 December 2019 provided that they are not subject to collective insolvency procedure under national law, and that they have not received rescue aid or restructuring aid.

### How Funding will be Determined:

Amounts of grant aid paid to applicants will be based on the value/equivalent value, age and capacity of the total number of qualifying vehicles in the Scheme, subject to the provisions below.

The total payment cannot exceed the revenue lost due to the impact of COVID-19 from March 13th 2020 to December 31st 2021 OR the EU Temporary Framework cap of €800,000, whichever is the lower amount.

Fáilte Ireland has been allocated limited funds for this Scheme and it is expected that there will be a high level of demand from the industry. In addition to the criteria set out above, grants awarded will be subject to available funding and the number of eligible applicants to the Scheme. The grant amount awarded to an applicant is at the discretion of Fáilte Ireland whose decision is final.

### **How to Apply:**

- All applicants will be required to create a profile on the Fáilte Ireland corporate website @ [www.failteireland.ie](http://www.failteireland.ie) called "Trade Portal"
- If you are a Coach Tourism Business that caters for international or domestic tourists and you haven't registered on the Fáilte Ireland Trade Portal, Register your business today.
- If you have a Trade Portal account, the application form can be found under 'Available Funding'
- Applicants should note that granting access to the application form does not confirm final eligibility on an applicant. Depending on the information provided in the application form, an applicant may still be deemed ineligible for funding later in the process

### **On application, we require the following documentation and information:**

- Confirmation to the satisfaction of Fáilte Ireland that the applicant is a qualifying person within the meaning of the Guidelines.

### **Documentation**

1. A list qualifying vehicles register on or after the 1st July 2013 which are still active in the Coach Tourism fleet, the size of each vehicle, the registration number, and date of purchase.
2. A scanned copy of Vehicle Registration Certificate for each vehicle.
3. A scanned copy of the purchase invoice for each vehicle including the vehicle registration number.
4. A copy of the lease or hire agreement (where applicable)
5. Provide their tax reference number and the vehicle registration number to facilitate Fáilte Ireland in sharing, through a secure file transfer mechanism, the tax reference number and the vehicle registration number with Revenue. This is for the purpose of confirming that a VAT71 repayment in relation to the qualifying vehicles was paid. In providing the tax reference number and the vehicle registration number the Coach Tour Operator is expressly consenting to Revenue providing this validating information to Fáilte Ireland.

### **Category 1 Vehicles:**

- In respect of all qualifying vehicles falling into Category 1 above the applicant should provide evidence of receipt of the VAT refund under S.I. No. 266/2012 – Value-Added Tax (Refund of Tax) (Touring Coaches) Order 2012 by either:
- Providing the applicant's tax registration number to Fáilte Ireland, together with the applicant's consent to Fáilte Ireland to provide the tax reference number to the Revenue Commissioners via a secure file transfer mechanism to enable the Revenue Commissioners to confirm that the applicant has received a VAT repayment in relation to the qualifying vehicles during the relevant period being

on or after the 1st July 2013. In providing the tax reference number the applicant shall also expressly consent to Revenue providing this validating information to Fáilte Ireland; or

- Provide Fáilte Ireland with a copy of the applicant's Bank Statement showing evidence of receipt of a VAT refund from the Revenue Commissioners in respect of each qualifying vehicle(s) pursuant to S.I. No. 266/2012 – Value-Added Tax (Refund of Tax) (Touring Coaches) Order 2012.

### Category 2 Vehicles:

- In respect of all qualifying vehicles falling under Category 2 above, the applicant shall provide a declaration that each qualifying vehicle(s) meets the requisite size criteria applicable under Category 2.

### All Category 1 and 2 Vehicles

- A declaration that all qualifying vehicles were used primarily for the provision of transport services consisting of carriage for reward of tourists by road under contracts for group transport on March 13th 2020.
- Commitment to the Implementation of the Fáilte Ireland Guidelines and Safety Charter.
- A scanned copy of an up to date and valid certificate of insurance for all qualifying vehicles.
- The provision of 2019 revenues and 2020 year-to-date revenues.
- Applicants must retain supporting documentation for 10 years as spot checks and audits will be carried out to verify declarations made as part of the grant application.
- Before we can pay you any grant, you will have to provide evidence that you have current valid eTax Clearance. If you don't currently have this, you will have to apply to Revenue for a new eTax Clearance Certificate. Fáilte Ireland is precluded from issuing payment of the grant if your eTax Clearance is invalid, has expired or has been rescinded.

### What is the Closing Date for Applications?

The closing date for the submission of applications is 12 Noon on Thursday November 5th 2020

PLEASE NOTE THAT INCOMPLETE APPLICATIONS OR LATE APPLICATIONS WILL NOT BE CONSIDERED.

Submission of false or misleading information at any stage is treated very seriously. Any organisation that does not comply with the terms and conditions of the Scheme may be subject to inspection, have their grant withdrawn or be required to repay all or part of a grant.

### How Will The Grant Be Paid?

The grant will be paid by electronic transfer to the business account detailed on the application form.

### Scheme Audit

This Scheme will be subject to audit to ensure compliance of successful applicants. Applicants must keep and make records available to Fáilte Ireland or nominated representatives as requested.

### Impact Analysis of Scheme

Fáilte Ireland will conduct an ex-post analysis of the Scheme to examine the extent to which the Scheme has achieved its aims

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### Where can I get Further Information?

Further clarification can be found on our FAQ's section of our website. Please click [HERE](#)

Please contact our Customer Service Team on 1800 242473 or +353-1-8847101 or email [customersupport@failteireland.ie](mailto:customersupport@failteireland.ie) for further assistance.

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## Terms & Conditions

The awards of any grants under the Coach Tourism Business Continuity Scheme are subject to the following Terms and Conditions. It shall be a condition of the award of any grant to a business that the applicant agrees to the Terms and Conditions when completing the grant application form.

### Terms & Conditions of Grant funding

- All applications for funding under this Scheme will be reviewed and assessed by Fáilte Ireland to ensure eligibility.
- Any monies granted by Fáilte Ireland under the Scheme will be used solely by eligible beneficiaries in accordance with the purposes of and objective of the Scheme and can be used solely and exclusively to cover costs associated with the provision of transport services consisting of carriage for reward of tourists by road under contracts for group transport.
- The submission of an application should not be construed as granting any rights or expectations of funding to the applicant.
- Fáilte Ireland may make any enquiries that it considers necessary to establish the applicant's eligibility for funding under the Scheme, and Fáilte Ireland's decisions in relation to applicant eligibility and the disbursement of monies are at the absolute discretion of Fáilte Ireland and are final.
- In accepting any offer of monies under the Scheme, the following warranties and undertakings are made by the applicant to Fáilte Ireland:
  - That any information supplied by the applicant as part of its application under the Scheme is up-to-date and accurate, and the applicant will inform Fáilte Ireland immediately if this ceases to be the case. Evidence to this effect must be maintained to substantiate this declaration if audited.
  - That all acts, conditions and things required to be done and performed and to have happened before the applicant's acceptance of the terms and conditions of this Scheme have been done and performed and have happened in due and strict compliance with Irish law.
  - No funding will be granted by Fáilte Ireland unless and until an application has been completed to Fáilte Ireland's satisfaction, the applicant has accepted these Terms and Conditions and a Grant Confirmation Email has been received by the applicant.
  - That even in circumstances where the applicant has initially been approved to receive a grant, Fáilte Ireland retains an overall discretion and reserves its right to refuse to grant funding on reasonable grounds. For example, this reasonable refusal may be made on the basis that the applicant is an "undertaking in difficulty" for the purposes of EU State aid law, subject to an insolvency procedure in Ireland, otherwise based on the financial prospects of the applicant business, there is a change in the EU Temporary Framework under which the Scheme is approved or on the basis that sufficient Exchequer Funding is no longer available.
- Fáilte Ireland is entitled to vary the terms and conditions applicable to the Scheme, in respect of applications that have not yet accepted the Terms and Conditions, without prejudice to its rights and any other requirements or criteria.
- The applicant shall ensure that operation of the coach tourism business is fully and properly documented and that adequate records are kept and maintained in order to demonstrate and verify that the grant funding is used solely and exclusively by the applicant in the operation of coach tourism. In this regard all reports, records, accounts and other documentation of the applicant



relating to the operation of the coach tourism business and/or the use by the applicant of the grant shall be maintained and made available for inspection by Fáilte Ireland on request, for whatsoever reason. In no circumstances shall any financial documentation be destroyed or otherwise disposed of without the prior written consent of Fáilte Ireland.

- Fáilte Ireland may at its discretion impose monitoring and reporting obligations on the applicant and the applicant will provide Fáilte Ireland with documentation and assistance in any audit of records. The applicant agrees that Fáilte Ireland may carry out inspections of applicant's records and measures taken by the applicants to ensure compliance with the Scheme.
- That the applicant will comply with State aid rules and agree to repay any grant monies required to be repaid to Fáilte Ireland or otherwise where the business or the project is no longer State aid compliant.
- In the case of medium and large applicants, that the applicant business was not an undertaking in difficulty, solvent and is able to pay its debts as they fall due and that as of 31 December 2019.
- In the case of small and micro applicants who were already in difficulty as of 31 December 2019, they must not be subject to collective insolvency procedure under Irish law, meaning:
  - No receiver or receiver and manager has been appointed over all or any of the assets of the company;
  - No petition seeking the winding up of the company has been presented;
  - No order has been made winding up the company on any grounds;
  - No resolution has been passed by the members to wind up the company on an insolvent basis;
  - No petition seeking the appointment of an examiner to the company has been presented;
  - No statutory demand has issued against the company pursuant to section 570 of the Companies Act 2014; and
  - No informal or formal compromise or scheme of arrangement has been entered into with any creditors of the company.

If the applicant is in breach of the terms and conditions of the Scheme, or has provided any false or inaccurate information as part of the application process, it will be required to pay back the grant with interest and any applicable recovery costs, in accordance with State aid rules.

Fáilte Ireland may conduct an assessment into non-compliance by an applicant with these terms and conditions of the Scheme and reserves the right to review and revoke the grant, including where it receives corroborated third party complaints.

The timing of grant payments under the Scheme is subject to Fáilte Ireland being in receipt of sufficient funding from the Irish State to meet those payments. In the event of any unavailability or delay, there will be no liability on the part of Fáilte Ireland or the Irish State to make good any loss or damage suffered, or shortfall experienced by applicants.

The Scheme is not unlimited. The Scheme may have been fully allocated by the time an individual applicant makes an application for funding.

That the applicant is and will continue to be at all times fully compliant with all relevant legal obligations where applicable including, but not limited to, any in regard to employment, planning, the environment, taxation, child protection, equality of opportunity, the nine grounds of discrimination under the Equal Status Act 2000, local authority and industry requirements and any other requirements under Irish or EU law.

All public bodies, including Fáilte Ireland, who are distributing public Funding, are obliged to comply with the requirements of the Public Spending Code to ensure best value is achieved from state resources. Fáilte Ireland and applicants under this Scheme are also subject to the rules of the Department of Public Expenditure and Reform Circular 13/2014 – Management of and Accountability for Grants from Exchequer Funds. Successful applicants will be required to comply with the highest standard of transparency and accountability as set out therein. For more information see [HERE](#)

Applicants are responsible for satisfying themselves that the aid being granted to them is being lawfully granted and to ensure adherence with State aid rules. If an applicant provides false information and this is found to be the case, this will result in the aid being recovered by Fáilte Ireland (with interest) on the grounds that this is illegal aid. Applicants are encouraged to carefully review, consider and adhere to these terms and conditions, together with the eligibility criteria of the Scheme for the purposes of State aid compliance. Applicants should exercise particular care where they are in receipt of other State Funding and seek professional advice where appropriate.

At any time up to 31 December 2030, the applicant may be asked to make all books and records relating to the eligible expenditure available to authorised Fáilte Ireland personnel and, upon the giving of seven days' notice, to any accountant, auditor, surveyor or other consultant appointed or designated by Fáilte Ireland or the European Commission.

The applicant will provide all necessary cooperation and will comply with all directions, if any, which may be given by Fáilte Ireland or the Commission on foot of any resultant reports prepared by any such internal or external parties including any requirement that the grant be repaid.

Fáilte Ireland may carry out an impact analysis of the Scheme to include a review of the impact of the Funding. If selected to participate, the applicant must comply with, and facilitate, all research that is undertaken as part of this review.

To facilitate the efficient monitoring of and compliance for the Scheme the applicant agrees to facilitate any staff member or representative of Fáilte Ireland or the European Commission.

Where the applicant fails to comply with any of the Guidelines, Terms and Conditions contained in this document or information supplied is found to be incorrect Fáilte Ireland may, at its sole discretion:

- a. require specific performance of the conditions of the Scheme and/or
- b. require immediate repayment of the Grant, or any part of the Grant already paid, to Fáilte Ireland from the applicant and/or
- c. be under no obligation to pay the Grant or any part thereof to the applicant.

## Legal and State Aid

### Freedom of Information

Fáilte Ireland may be required to disclose, in connection with the Scheme, (a) any information supplied by the applicant to Fáilte Ireland and (b) any relevant data accumulated by Fáilte Ireland in administering the Scheme, except where the information is considered to be commercially sensitive. Fáilte Ireland will contact the applicant in this regard in advance; however, Fáilte Ireland may still decide to release this information if required by law.

### Data Protection

Both the applicant and Fáilte Ireland shall have regard to their statutory obligations under the GDPR (2016/679) and the Data Protection Acts 1988 to 2018. In this regard, in so far as the applicant processes personal data for the purpose of this application it shall comply with its obligations as a "data controller" under the GDPR. Please read Fáilte Ireland's Privacy Policy for details [HERE](#).

By submitting an application, the applicant confirms its acceptance of the terms of the Fáilte Ireland Privacy Policy.

Personal data supplied to Fáilte Ireland in relation to the Scheme and the applicant may be processed by Fáilte Ireland for the purposes of the administration of the Scheme.

Applicants consent to Fáilte Ireland sharing information provided in the Application form or pursuant to the Scheme with Government Departments and/or Government Agencies including the National Transport Authority, in the event that information is required from those organisations to ensure compliance with State aid and national legislation requirements.

Where appropriate, applicants must provide their tax reference number to facilitate Fáilte Ireland in sharing, through a secure file transfer mechanism, the tax reference number with Revenue. This is for the purpose of confirming that the applicant received a VAT 71 repayment in relation to qualifying vehicles during the period 1 July 2013 to 13 March 2020. In providing the tax reference number the applicant is expressly consenting to Revenue providing this validating information to Fáilte Ireland.

### State Aid

Fáilte Ireland is the grant aiding Authority for the Scheme. The legal basis of the Scheme is the National Tourism Development Authority Act, 2003. Grants are provided in accordance with the criteria set out above, subject to EU State aid law.

Aid being provided towards this Scheme is subject to the provisions of the European Commission's State aid Temporary Framework as adopted on 19 March 2020 (C (2020) 1863) and incorporating its three amendments – C (2020) 2215 of 3 April 2020, C (2020) 3156 of 8 May 2020 and C (2020) 4509 of 29 June 2020 – for measures to support the economy in the current COVID-19 outbreak.

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## Public Procurement

All projects in receipt of public funding are required to follow EU and national public procurement rules and procedures, where applicable. In response to the need for urgent and immediate actions contain and control COVID-19, the Office of Government Procurement (OGP) published a guidance document on 22 March 2020: "Information Note – Covid-19 (Coronavirus) and Public Procurement" to assist in supporting contracting authorities. The Information Note draws attention to the provisions within legislation to allow contracting authorities use a negotiated procedure without prior publication (advertisement) and thus enable the continuation of much needed service at time of extreme urgency such as those brought about by COVID-19. Applicants are required to declare in the application form that they have endeavoured to ensure value for money, and that they have reviewed the OGP Information Note and are satisfied that the expenditure incurred and included in their application has been procured in line with same.

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