

Commercial Entertainment Capital Grant Scheme

Guidelines

From [Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media](#)

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Please read the following guidelines carefully before starting your application.

- applications are now invited for payment under this scheme
- this scheme will be open for applications from 1pm on 14 October 2021 to 1pm on 28 October 2021
- businesses may make only one application under this scheme

Please note that this scheme will operate with a limited fund of €5 million. Due to the high volume of applications anticipated, it may not be possible to allocate funding to all eligible applicants. Applications will be considered strictly by order of date and time of receipt by the department.

1. Introduction

The COVID-19 pandemic continues to have an unprecedented impact on those in the arts and culture sector. The new Commercial Entertainment Capital Grant Scheme (CECGS) is a once-off scheme with a funding allocation of €5 million to support the commercial arts sector. This new scheme is a targeted support for commercial businesses operating from a premises in the arts, music and entertainment sector and, which have been significantly negatively impacted by restrictions introduced by the government under public health regulations to combat the effects of the COVID-19 pandemic. Grants will be paid to successful applicants as a contribution to the capital costs associated with re-opening after closures due to the COVID-19 pandemic. Should the scheme be oversubscribed, the Minister may, subject to the availability of funding at the time, allocate additional funding to the scheme and any eligible applicants who were not funded may be offered funding if the scheme is extended without the requirement to reapply.

2. The purpose of this capital funding

Funding will be offered for capital projects and works that respond to the challenges associated with COVID-19 and that support the recovery of the creative, cultural, entertainment and events sector.

Funding of up to €25,000 will be offered to facilitate capital works that assist organisations in reopening and continuing to operate safely for staff, classes and audiences.

The following lists give examples of expenditure that is eligible and not eligible for funding. The lists should not be seen as exhaustive.

3. What will be funded?

The following are eligible for funding:-

- Installation of outdoor performance and audience facilities
- Weather protection for outdoor facilities
- Installation or modification of ventilation systems
- Modification works to improve ventilation
- Modification to premises to improve the safety of staff & customers
- Installation of facilities/structures that assist in crowd management or stewarding
- Security and Health and Safety equipment in accordance with the [Work Safely Protocol](#)
- Staging / Streaming equipment

* Please note eligible capital expenditure above can be claimed from **12 March 2020**

4. What will not be funded?

The following are not eligible for funding:-

- Purchase of lands or buildings
- Insurance
- Legal fees
- Personal IT equipment, PCs, Macs and associated software packages
- Musical instruments
- Vehicles
- Consumables
- Annual Maintenance contracts
- Rent
- Other ongoing or routine costs

5. How to qualify

The following businesses will not be eligible:

- businesses that do not operate from premises that is open to members of the public.
- Businesses with VAT-exclusive turnover of less than €50,000 (only turnover in relation to activity within the arts sector will be considered relevant turnover for this scheme).
- Businesses that do not intend to resume trading after COVID-19 restrictions have been lifted.
- retail businesses eg arts & crafts shops etc
- Registered charities, Not for Profit Organisations (NFP).

6. Who is eligible to apply

This scheme will be open to businesses that operate in the arts and culture sectors including music, entertainment, live performance, drama, commercial classes in the arts.

Businesses whether sole traders, partnerships or incorporated entities that operate from a premises, that is not a domestic dwelling, and which is frequented by audiences, classes or the public in general may apply.

Business types eligible for funding under this scheme will include businesses operating in the arts sector as defined by the Arts Act 2003, that is:

""arts" means any creative or interpretative expression (whether traditional or contemporary) in whatever form, and includes, in particular, visual arts, theatre, literature, music, dance, opera, film, circus and architecture, and includes any medium when used for those purposes".

The features of the scheme are as follows:

- **Applications will be accepted from companies with VAT-exclusive turnover of €50,000 and above for 2019. This must be verified using an Auditor's Certificate/Letter signed by an Accountant. While your business may have turnover relating to other sectors, only turnover in relation to activity within the arts sector will be considered relevant turnover for this scheme.**
- **the Auditor's Certificate/Letter signed by an Accountant must confirm the company operates in the arts and culture sector.**
- Support will be offered by way of a single once-off payment to the value of 5% of the VAT-exclusive turnover of the arts and culture activity of the business, up to a maximum award of €25,000.
- **The business must be able to demonstrate that their average monthly turnover was no more than 25% of their average monthly turnover for 2019 for any consecutive six months during the period 12 March - 2020 – 30 September 2021. This must be confirmed on the Auditor's Certificate/Letter signed by an Accountant.**
- Turnover eligible for this scheme can only be generated by activities in the State.
- Businesses must intend to resume trading in full once government restrictions are eased and will be required to declare this when applying.
- The business must be located in the State and the address of the business for tax purposes must be located wholly within a geographical region for which COVID-19 restrictions are/were in operation.
- Profits of the trade or trading activities of the business must be chargeable to tax under Case I or II of Schedule D.
- payments under the scheme are taxable and a tax liability may arise when the business makes its annual tax returns.
- Businesses must have a current eTax Clearance Certificate from the Revenue Commissioners.

- The scheme operates on a self-assessment basis. **Businesses are required to retain evidence and documentation that supports the basis for making a claim under this scheme as this may be requested by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media under future eligibility checks and for auditing purposes.**
- Names, grant amount and county in which the beneficiary is located of successful grantees may be published on the department's website.
- The department reserves the right to audit a randomly selected sample of eligible applicants' accounts after the scheme has closed.

Please note:

A business can make a maximum of one application under this scheme.

7. Note on Accounting Periods

For established businesses with an accounting period or basis period ending on 31 December 2019, the relevant turnover amount will be based on the accounts made up to that date. For established 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 the relevant turnover amount of the business may generally be determined on a pro-rata basis, by apportioning the turnover of the business included in two more sets of accounts that cover the period 1 January 2019 to 31 December 2019.

8. Available funding

This scheme will operate with a limited fund of €5 million. Due to the high volume of applications anticipated, it may not be possible to allocate funding to all eligible applicants. The department will consider applications strictly by order of date and time of receipt.

Support will be offered by way of a single once-off payment to the value of 5% of the VAT-exclusive turnover of the arts and culture activity of the business, up to a maximum award of €25,000.

9. Other conditions of the scheme

Timing of scheme

The Scheme will remain open until **1pm on Thursday 28 October 2021** or until the fund is gone, whichever occurs first.

Please note that it may not be possible to allocate funding to all eligible applicants. Applications will be considered strictly by order of date and time of receipt in the department.

Acknowledgment of funding

Businesses will be obliged to acknowledge the department's assistance in Annual Financial Statements for the year the grant is paid.

10. General

The information provided in this document is intended to give applicants an understanding of the process by which applications for assistance are assessed and approved and does not purport to be a legal interpretation.

Freedom of Information Act 2014

Under the Freedom of Information Act 2014, details contained in applications and supporting documents may, on request, be released to third parties. If there is information contained in your application which is sensitive or confidential in nature, please identify it and provide an explanation as to why it should not be disclosed. If a request to release sensitive information under the legislation is received, you will be consulted before a decision is made whether or not to release the information. However, in the absence of the identification of particular information as sensitive, it could be disclosed without any consultation with you.

Publication

Details of individual awards may be published on the department's website including the name of the grantee, county in which the beneficiary is located, and grant amount.

Data protection

For data protection in relation to the department, please see information at the following link: <https://www.gov.ie/en/organisation-information/df3fe-data-protection-policy/>

Disclaimer

The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media shall not be liable to the applicant or any other party for any loss, damage or costs of any nature resulting directly or indirectly from the application or its subject matter or the department's rejection of the application for any reason.

The department, its servants or its agents shall not at any time in any circumstances be held responsible or liable for any matter connected with developing, planning, financing, building, operating, managing and/or administering individual projects or any matter connected with the part payment thereof.

Further information may be requested

The department reserves the right to request further information from you in order to verify details in your application. In this regard, the department may undertake spot-checks. **Please ensure that you retain all documentary evidence of your expenditure relating to any capital expenditure being applied for under this scheme as this may be requested later for auditing purposes and as part of the spot-checks referred to above.**

11. How to apply

Applications may be made using the link to the online application system, which will be made available on 14 October 2021 at 1pm.

- Applicants should ensure that their application form is completed in full and Auditor's Certificate/Letter signed by an Accountant is submitted with the application. The applicant will be required to confirm a number of items on a checklist in the application form before submitting the application including confirmation that the application is in line with the criteria set out in the Guidelines for the scheme.

A confirmation email will issue detailing your application and your reference number.

To Note – Auditor's Certificate/Letter signed by an Accountant must detail the following;

- VAT-Exclusive Turnover for 2019. While your business may have turnover relating to other sectors, **only turnover in relation to activity within the arts sector should be considered relevant turnover for this scheme.**
- Confirmation that your average monthly turnover was no more than 25% of the average monthly turnover for 2019 for any consecutive six months during the period 12 March - 2020 – 30 September 2021.
- Confirmation that the company operates in the Arts and Culture sector and that the declared turnover relates only to activity within the sector.
- Confirmation that the company operates from a stated premises that is not a domestic dwelling and which is frequented by audiences, classes or the public in general.

The above details must be clearly noted on the Auditor’s Certificate/Letter signed by an Accountant in order for your application to be considered. All applications must include an Auditor’s Certificate/Letter signed by an Accountant which must be uploaded as part of your application. Accounts will not be accepted.

Applicants may save a draft version of their applications before they submit their final application form – but please note that drafts will not be considered. The onus is on the applicant to ensure their application has been submitted.

Submission of false or misleading information to the department at any stage is treated very seriously. Any business that does not comply with the terms and conditions of the ‘Commercial Entertainment Capital Grant Scheme’ may have their grant withdrawn or be required to repay all or part of a grant and/or be barred from making applications for a period of time.

12. Appeals

An appeal may be made by an applicant if the applicant considers that the process for reviewing their application was not adhered to.

The applicant must be in receipt of a decision email from the CECGS team in order to make an appeal. An appeal must be made within 5 working days of the date on the decision email.

[See further information on the appeals process.](#)

For all queries in relation to CECGS please email: CECGS@tcagsm.gov.ie

13. EU State Aid

State Aid

The Department of Tourism, Culture, Arts, Gaeltacht Sports and Media (D/TCAGSM) confirms that it will respect the monitoring and reporting obligations laid down in section 4 of the Temporary Framework.

D/TCAGSM is the grant aiding Authority for the Scheme. The legal basis of the Scheme is the Ministers and Secretaries Act 1924 as amended by Statutory Instrument No. 403 of 29 September 2020. 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 amended.

The Scheme will be operated under the EU's Covid-19 Temporary Aid Framework (the '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 D/TCAGSM 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.

*A consolidated version of the Temporary Framework as of 28 January 2021 is available at: https://ec.europa.eu/competition/state_aid/what_is_new/TF_informal_consolidated_version_a_s_amended_28_january_2021_en.pdf. It is the applicant's responsibility to ensure that it is aware of any amendments to the Temporary Framework and applicants are free (and encouraged) to take legal advice as appropriate on how State aid rules apply in their particular situation. Please note that it is a requirement of the Temporary Framework that the aid is granted no later than 31 December 2021 (subject to any extension by the EU Commission). Aid measures developed under the Temporary Framework is subject to the Standstill Obligation in compliance with Article 108(3) TFEU. This means that no aid can be granted or paid out before notification and approval by Commission.

Applicants will be required to provide details of grants already received through other schemes under the Temporary Framework as part of the application process.