

Music Entertainment Business Assistance Scheme –PHASE 2

Guidelines

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 Monday 4 October to 1pm on Monday 18 October 2021
- businesses may make only one application under this scheme

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.

Introduction

The COVID-19 crisis has had an unprecedented impact on those in the live entertainment sector. As part of a suite of measures to support those in the sector, the “Music and Entertainment Business Assistance Schemes I and II” (MEBAS) were launched a targeted support for businesses operating solely in the live entertainment sector that did not qualify for other business supports and were significantly impacted by restrictions introduced by the Government under public health regulations to combat the effects of the Covid-19 pandemic. MEBAS Phase 2 will open as a further targeted support to those in the sector. Grants will be paid to successful applicants as a contribution to the businesses costs. Grants will be paid to successful applicants as a contribution to the businesses costs.

To be eligible for this scheme the business must be ineligible for and not in receipt of support under the Covid Restrictions Support Scheme (CRSS) operated by Revenue.

Aims of the scheme

Under this scheme, payment will be made on a once-off grant basis, as a contribution towards fixed costs to assist businesses that have seen significant reductions in their turnover due to the COVID-19 pandemic.

How to qualify

The following businesses will NOT be eligible:

- Businesses that are eligible for, or in receipt of the COVID-19 Restrictions Support Scheme (CRSS).
- Businesses that are in receipt of or eligible for the Phase 2 of Small Business Assistance Scheme COVID-19 (SBASC- Phase 2).

- Businesses that are eligible for, in receipt of, or have received the Fáilte Ireland Business Continuity Scheme
- Businesses operating from a rateable premises
- Businesses with VAT-exclusive turnover of less than €15,000
- Businesses that do not intend to resume trading after Covid 19 restrictions have been lifted
- Registered charities, Not for Profit Organisations (NFP) or Companies Limited by Guarantee (CLG)

Who is eligible to apply

Businesses whether sole traders, partnerships or incorporated entities operating exclusively within the live entertainment sector may apply. Businesses of musicians and singers of all genres are eligible to apply, as are sound engineers, lighting engineers, audio engineers, stage managers, stage technicians, sound and lighting equipment suppliers, live-streaming equipment suppliers and full-time Disk Jockeys.

The features of the scheme are as follows:

- Businesses must intend to resume trading in full once government restrictions are eased;
- 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 in operation;
- The average monthly turnover for the business from 1 April 2021 to 30 September 2021 should be no more than 25% of the average monthly turnover for the business in the year for which accounts have been submitted;
- Profits of the trade or trading activities of the business must be chargeable to tax under Case I or Case II of Schedule D;
- 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.
- Payments under the scheme are taxable payments and a tax liability may arise when the business makes its annual tax returns;
- Businesses must be tax compliant;
- Names, county in which the beneficiary is located and business details of successful grantees may be published on the Department's website.

Please note:

A business can make only one application for funding under this scheme. If you have already received a grant under MEBAS or MEBASII you are welcome to apply under this scheme also.

Available funding

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.

This scheme will see support offered by way of four levels of once-off, flat payments:

Strand A –

€1,500 for businesses with a VAT-exclusive turnover of €15,000 - €20,000 with minimum business costs of €1,600 incurred from 1st January 2021 to 31st December 2021.

Strand B –

€2,500 for businesses with a VAT-exclusive turnover of €20,000 - €50,000 with minimum business costs of €2,600 incurred from 1st January 2021 to 31st December 2021.

Strand C -

€4,000 for businesses with a VAT-exclusive turnover of €50,000- €100,000 with minimum business costs of €4,800 incurred from 1st January 2021 to 31st December 2021.

Strand D –

€5,000 for businesses with VAT-exclusive turnover in excess of €100,000 with minimum business costs of €6,000 incurred from 1st January 2021 to 31st December 2021.

Other conditions of the scheme**Timing of scheme**

The Scheme will remain open until 1pm on Monday 18 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.

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, Sports 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 by the department of invoices submitted by grantees.

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.

How to apply

Applications may be made using the link to the online application system on the Department's MEBAS webpage, which will be made available at 1pm on 4 October 2021.

The applicant should ensure that their application form is completed in full and submitted. A confirmation email will issue detailing your application and your reference number.

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 'Music and Entertainment Business Assistance 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.

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 MEBAS 2 Team in order to make an appeal. An appeal must be made within 5 working days of the date on the decision email. Further information the MEBAS 2 appeals process can be found [here](#).(hyperlink to Appeals webpage).

For all queries in relation to MEBAS Phase 2 please email: MEBAS2@tcagsm.gov.ie