

Fáilte Ireland

Business Support Grant for Activities and Attractions adversely impacted by the displacement of Tourist Accommodation

Scheme Guidelines and
Terms & Conditions 2024



Rialtas na hÉireann
Government of Ireland

Contents

1. <u>Introduction. What is the Purpose of the Scheme?</u>	03
2. <u>What are the Scheme's Eligibility Criteria?</u>	04
3. <u>What types of business can apply?</u>	07
4. <u>Ineligible Applicants</u>	08
5. <u>What are the financial criteria?</u>	09
6. <u>How much will my business receive if it is eligible and qualifies for grant?</u>	10
7. <u>I am eligible, how do I apply?</u>	11
8. <u>What do I need to apply?</u>	13
9. <u>Terms and Conditions of grant funding</u>	14
10. <u>Data Protection</u>	17
11. <u>EU State Aid</u>	17
12. <u>Freedom of Information</u>	19

Version Control

Version	Date	Change Description
1	26 Feb 2024	Initial version
2	22 March 2024	Pg.5 Pg.13 (closing date)

1. Introduction – What is the Purpose of the Scheme?

Fáilte Ireland (the National Tourism Development Authority) has considered the challenges currently facing Ireland’s tourism sector and will deliver a Business Support Grant Scheme for Activities and Attraction businesses (which will be referred to as the “Scheme” throughout this document).

The Scheme has been specifically developed to support Activities and Attraction businesses that were adversely impacted in 2023 by the displacement of visitor accommodation stock arising from Ireland’s response to the humanitarian crisis caused by the war in Ukraine.

The Scheme involves a one-off Business Support Grant payment that will be targeted at those Activity and Attraction businesses based in locations that, in 2023, were most significantly affected by the displacement of registered visitor accommodation stock.

Fáilte Ireland has identified and determined the eligible business locations from data provided by the Department of Housing in

June and November 2023. Please note that the operating location of the business must be within one of these outlined eligible locations to be considered eligible under this scheme.

Fáilte Ireland has determined that Activities and Attraction businesses located in areas where more than 15% of registered tourist accommodation has been affected by the displacement of tourism stock, arising from Government contracts for the international protection of Ukraine citizens, will be considered for this scheme. In addition, applicants must demonstrate that they have experienced a minimum of a 30% downturn in eligible tourism turnover when comparing total eligible tourism turnover for the January to December 2019 period to the January to December 2023 period. Eligible tourism turnover relates to turnover derived exclusively from revenue generated by tourism activity and does not necessarily include all turnover generated by the business.

The funding, subject to availability, has been allocated for the Scheme using funds from the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media with the consent of both the Minister for Tourism and the Minister for Public Expenditure and Reform.

2. What are the Scheme's Eligibility Criteria?

Applicants should read the eligibility criteria set out below to ensure they meet the criteria and qualify for the Scheme before applying.

Eligibility to apply to the Scheme does not mean an entitlement to funding; rather, it solely qualifies an applicant to submit an application. All grant funding allocated under the Scheme is at the sole discretion of Fáilte Ireland.

An applicant must meet all the following criteria:

- 1. Business Type:** Applicants must satisfy the conditions of one of the below categories of tourism businesses that have been identified as eligible for support under the Scheme. It is important that all applicants check the definition and eligibility criteria specified for each category of business before applying:
 - Business Category A: Visitor Attractions
 - Business Category B: Outdoor Tourism Activity Providers
 - Business Category C: Tourism Golf Courses
 - Business Category D: Tourism Boat Tour Operators
- **Downturn in Turnover:** Applicants must demonstrate that they have experienced a minimum of a 30% downturn in eligible **tourism turnover** (see #3 below) when comparing total eligible tourism turnover for the January to December 2019 period to the January to December 2023 period, as a direct result/consequence of the displacement of tourism stock arising from Government contracts for the international protection of Ukraine citizens.

Note:

- **2019 turnover will be adjusted to take account of inflation in the period Jan 1st, 2020, to December 31st, 2023.** The rate of inflation during this period is calculated at 16.9 percent. The inflation rate is applied to eligible tourism turnover for 2019 when your application

is evaluated and therefore applicants do not need to make the adjustment to their declared tourism turnover on their application form.

- 2. Minimum Eligible Tourism Turnover:** Applicants must have a minimum level of eligible tourism turnover of €50,000 in 2019 from tourism-related business activities within the Republic of Ireland. Any turnover not derived from eligible tourism turnover should be separately presented clearly in your application.
- 3. Existing Operator:** Applicants must have been in existence and trading prior to 1st January 2020 and must currently be in operation and able to demonstrate that the business will remain operational throughout the 2024 tourist Season.

Please note:

In exceptional circumstances, Businesses that were not in operation before 1st January 2020, but were in operation before the 31st of December 2022 might be considered eligible Fáilte Ireland will use its discretion to identify a baseline period for revenue comparison to the 2023 annual revenue for the purposes of establishing the % downturn incurred, as long as the business is still in operation currently and throughout 2024.

- 5. Tax:** Applicants must be established and registered for tax, tax cleared and operating in the Republic of Ireland.
- 6. Legal Status:** Applicants must be an individual or a legal entity registered and paying corporation/income tax on their Tourism revenue in the Republic of Ireland.
- **Business Name Registration:** Applicants must be registered with the Companies Registration Office in the Republic of Ireland and have an Irish tax number. Alternatively, applicants must have evidence of a self-assessment form 11. Applicants must provide a copy of Tax Clearance Number (TCN) and/or Tax Clearance Certificate (TCC).

8. **Staff Numbers:** Applicants must have employed a minimum of one full-time member of staff in 2019 and 2023 and must currently have one full-time member of staff employed. This can be the owner.
9. **Location Criteria:** Fáilte Ireland has determined that the applicant's business operating location must be within an identified area where more than 15% of registered tourist accommodation is contracted by the Government for the international protection of Ukraine citizens. The below table outlines the eligible locations. If the operating location is not within the location and electoral area outlined below, it will be deemed ineligible.

If you are unsure of your businesses operating location's local electoral area, you can contact the local County Council who will be able to check this for you.

10. **Successful applicants must confirm payment received will be used for the defrayment of business costs.** 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 i.e., to support the continuity of tourism businesses.

Qualifying Electoral areas

Locations where more than 15% of Fáilte Ireland registered Tourism Accommodation are subject to contract with the Department of Housing		
All electoral areas in these Counties		
	Co Mayo	
	Co Westmeath	
	Co. Clare	
	Co. Donegal	
	Co. Leitrim	
	Co. Offaly	
	Co. Cavan	
	Co. Wicklow	
Individual electoral areas	County	Local Electoral Areas Number
Balbriggan	Dublin	5
Ballybay - Clones	Monaghan	5
Ballymun - Finglas	Dublin	6
Borris-in -Ossory -Mountmellick	Laois	6
Cappamore - Kilmalock	Limerick	7
Carlow	Carlow	7
Castleisland	Kerry	4
Castleknock	Dublin	6
Clondalkin	Dublin	7
Connemara South	Galway	5
Cork City North Wet	Cork	6
Drogheda Urban	Louth	6
Dundalk South	Louth	7
Enniscorthy	Wexford	6
Kenmare	Kerry	6
Kimmage- Rathmines	Dublin	6
Limerick City	Limerick	7
Longford	Longford	7
Middleton	Cork	7
New Ross	Wexford	6
Sligo- Drumcliff	Sligo	5
Swords	Dublin	7
Tallaght Central	Dublin	6
Tallaght South	Dublin	5
Tuam	Galway	7
Thurles	Tipperary	5

3. What types of business can apply?

1. Visitor Attractions (Business Category A)

Visitor attractions which are permanently established destinations, capable of attracting day visitors or tourists, which are open to visitors. The primary purpose of the attraction should be sightseeing, and either offer guided tours, have a visitor centre/facilities, or be capable of offering a ticketed element for a visitor. It should also allow access for entertainment, interest, or education rather than being primarily a retail outlet or a venue for sporting, theatrical, educational or film performances.

To Note: Attractions whose primary purpose is not tourism, e.g. places of worship, must be capable of offering a ticketed element for a visitor and have generated a minimum of €50,000 in eligible tourism turnover in 2019 to be eligible to apply.

2. Outdoor Tourism Activity Providers (Business Category B)

Outdoor activity operators whose business is the provision of instructor-led sessions or equipment rental associated with a wide range of outdoor activities for visitors. Activities provided can include but are not limited to angling, archery, canoeing, climbing, coastering, cycling/guided bicycle tours, falconry, horse drawn tours, horse trekking, kayaking, kitesurfing, orienteering, paintballing, scuba diving, stand up paddle boarding, surfing, walking tours (guided), ziplining and other outdoor activities.

3. Tourism Golf Courses (Business Category C)

Golf properties with a minimum of 18 holes, open to visitors all year round and which meet at least one of the following criteria, are eligible to apply:

- Have engaged with one of Fáilte Ireland's sales platforms between and including the

years 2022 and or 2023, such as but not limited to, Belfast Golf Promotion, PGA Merchandise Show, IGTM etc.

- Have attended annual IGTOA conferences between the years 2022 to 2023 inclusive.
- Have invested in becoming a member of one of Fáilte Ireland's recognised Golf Marketing Groups (confirmation of membership in 2022 will be required).

Golf properties ineligible to apply include:

- Golf properties with less than €50,000 turnover generated specifically from visitors' green fees.

4. Tourism Boat Tour Operators (Business Category D)

Passenger boats and passenger ships licensed to Irish waters whose primary purpose is tourism and which offer the following onboard visitor experiences in Ireland: sightseeing, nature and wildlife tours, heritage tours, specialist trips, catered tours, island landing trips as part of a heritage tour, dive charters and angling/fishing charters and audio guided tours.

Boat tour operators who are ineligible to apply include:

- Cruise Hire Operators: operators of commercial cruiser fleets that offer an inland multi-day cruising experience.
- Subsidised cargo services
- Operators whose primary purpose is scheduled island transfer services and/or are subsidised as a life-line service under the Subsidised Transport Services for Offshore Islands (cargo or passenger ferry services).
- Car ferries.

4. Ineligible Applicants

Applicants whom in the view of Fáilte Ireland, meet one or more of the criteria set out below, are ineligible to apply for the Scheme:

1. Undertakings in Difficulty:

Applicants who were considered an “undertaking in difficulty” for the purposes of State Aid law, provided that the undertaking is not subject to a collective insolvency procedure under national law and has not received rescue aid or restructuring aid.

To be eligible under this Scheme, large and medium-sized enterprises cannot be an Undertaking in Difficulty as defined by Article 2, the EU’s General Block Exemption Regulation (651/2014) of 17 June 2014.

BUSINESS SIZES & DEFINITIONS

- Micro enterprises are defined as having fewer than 10 employees and an annual turnover not exceeding €2m or an annual Balance Sheet total not exceeding €2m.
- Small enterprises are defined as having between 10 and 49 employees and an annual turnover not exceeding €10m or an annual Balance Sheet total not exceeding €10m.
- Medium-sized enterprises are defined as having between 50 employees and 249 employees and an annual turnover not exceeding €50m or an annual Balance Sheet total not exceeding €43m.
- Large enterprises are defined as having 250 employees or more and an annual turnover exceeding €50m or an annual Balance Sheet total exceeding €43m.

To be eligible for this Scheme, businesses should not have entered an insolvency procedure in Ireland, since 1 January 2020.

Please refer to section 11 below “EU State Aid and Undertakings in Difficulty” for further information on ‘Undertakings in Difficulty’.

If your business is a large or medium sized enterprise, over 3 years in business and was not an undertaking in difficulty as defined above and where a Going Concern disclosure has not been made in the AFS, you will need to provide, as part of your application, either

1. an independent Accountant’s Letter/Report verifying that this is the case or
2. an Audit Letter/Report dated and signed by your Auditor for your most recently prepared AFS.

The letter/report must state that the AFS have been prepared on a going concern basis, that they agree with this basis of preparation and are confirming the financial statements accordingly.

Please Note: Applicants will be required to provide consent to allow Fáilte Ireland verify relevant financial information with the Revenue Commissioners.

2. Public Bodies:

: Any business that is owned and operated by, or in receipt of funding from, the following public bodies is not eligible to apply:

- a. Office of Public Works
- b. National Parks and Wildlife Service
- c. Local Authorities/County Councils and their subsidiaries
- d. National Museum
- e. Waterways Ireland
- f. Coillte
- g. Any Government Department

3. Business closed for refurbishment:

Any business that was closed due to “Normal Refurbishment/Maintenance” during 2023 or is currently closed, is not eligible to apply. In the event that the business was only closed for a short period of time for maintenance in 2023 and therefore the applicant’s revenue is for a part year, it will be recalculated to reflect a full year’s trading.

4. Government Contracts:

Any business or part thereof that is engaged in a government contract for housing for those seeking asylum as a result of the war in Ukraine, is not eligible to apply.

5. Non-Compliance with past Fáilte Ireland funding schemes

Any business that has not complied with the Terms and Conditions of any previous funding scheme run by Fáilte Ireland or any Government Department, is not eligible to apply.

6. The following business types are not eligible to apply:

- Aviation and rail tourism tour experiences
- Children or educational camps
- Community centres/associations/organisations
- Cookery schools
- Corporate team building organisers.
- Educational institutions
- Entertainment parks not operated from a fixed location.
- Event management companies
- Event/race/festival organisers

- Golf driving ranges
- Fairs and amusement park tenants
- Horseracing and horseracing clubs
- Hop On/Hop Off Bus Tour Operators
- Language schools
- Mobile and pop-up activities/events (e.g., ice skating)
- Not-for-profit activity operators
- Performance coaching
- Sports clubs/institutes
- Sports facilities and grounds/ arenas/pitches/halls, leisure centres etc
- Theatres and cinemas
- Tour operators

The above list is not exhaustive and Scheme eligibility is always at the sole discretion of Fáilte Ireland.

Please Note: Commercial semi-state bodies or the subsidiary of a public sector body that operates independently on a 'risk and reward' basis, and not on behalf of any public entity, are eligible to apply, regardless of whether the applicant uses public land to operate.

5. What are the financial criteria?

- Applicants will be asked to declare their audited eligible tourism turnover for the 2019 and 2023 periods.
- The eligible tourism turnover declared must be verified by the company (such as against audited accounts or by the company Auditors) as directly representing tourism income.
- Only turnover generated from eligible tourism turnover based on sales within the Republic of Ireland will be eligible for inclusion in an applicant's eligible tourism turnover figure.
- As part of the Scheme's application process, Fáilte Ireland reserves the right to seek any such further evidence or verification in relation to the financial information supplied by applicants.
- Fáilte Ireland considers it necessary for the applicant to provide evidence of up to 100% of declared eligible tourism turnover from sales received in the 2019 and 2023 periods and such other information that Fáilte Ireland may at its absolute discretion decide.

6. How much will my business receive if it is eligible and qualifies for the grant?

The amount of funding to be awarded to successful applicants will be based on the following calculations:

- The grant amount per applicant will be based on the annual eligible tourism turnover from sales in 2019 compared to 2023.
- The grant amount is calculated as 20% of the reduction in revenue from the 2019 period vs the 2023 period, up to a maximum reduction of 50% in revenue (see Working Example 3 below).
- This Scheme is funded under De Minimis State Aid Regulations (see [State Aid Handbook](#)) and in accordance with De Minimis State Aid Regulations, the maximum grant sum available per applicant is €300,000. Applicants should note that there is a ceiling of €300,000 for all De Minimis aid, regardless of the source, given to any one enterprise (including groups) from all public bodies over a 3-year period.
- Any previous De Minimis funding awarded to the applicant business will be deducted when calculating the final grant amount to ensure that this ceiling is not exceeded (see Working Example 2 below). Applicants will be required to complete a De Minimis Declaration regarding any other De Minimis funding received, to ensure that the funding limit of €300,000 in any 3-year period is not breached.
- Applicants should note that a register of all De Minimis funding received is being established in 2026.

Example 1	Example 2	Example 3
A business with eligible tourism turnover from sales received for 2019 of €100k	A business with eligible tourism turnover from sales received for 2019 of €100k.	A business with eligible tourism turnover from sales received for 2019 of €100k
The business has 30% reduction in eligible tourism turnover from 2019 compared to 2023 = €30K	The business has 30% reduction in eligible tourism turnover from 2019 compared to 2023 = €30K	The business has 60% reduction in eligible tourism turnover from 2019 compared to 2023 = €60K
Grant Award is 20% of €30k = €6K	Grant Award is 20% of €30k = €6K	Maximum revenue reduction allowed is 50%
	However, previous funding of €295K through De Minimis. Max Award is therefore €300k - €295k = €5K	Grant Award is 20% of €50k = €10K

7. I am Eligible, how do I apply?

Applicants that meet the Scheme's eligibility criteria set out in Section 1 are eligible to apply via the following steps:

All applicants are required to have an account on Fáilte Ireland's '**Trade Portal**' which is accessible on www.failteireland.ie. If an applicant does not already have an account, they will be required to create one prior to applying.

- Those applicants that already have a Fáilte Ireland Trade Portal account can access the application form under the Portal's 'Funding' Section. The application form must be completed on the portal and all supporting documents attached to the application form. Applicants that experience any difficulties accessing or completing the application form should contact customersupport@failteireland.ie
- The Scheme Guidelines / Application Form and other relevant information will be available for download from the Fáilte Ireland Trade Portal.
- Applicants should note that granting access to the application form does not confirm final eligibility of an applicant. Depending on the information provided in the application form, an applicant may still be deemed ineligible for funding later in the process or during the 10-year grant period*.
- Applicants will be asked to declare that they have read the eligibility criteria for the Scheme and will abide by the Scheme's Terms and Conditions. In addition, applicants are required to retain all records relating to the Scheme, including basis for eligibility, for auditing purposes.
- Activities and Attraction businesses with an operating location located in those areas

where more than 15% of registered tourist accommodation is contracted by the Government for the international protection of Ukraine citizens are eligible to apply to the Scheme. A listing of those eligible locations is outlined above.

***NOTE:** *This Scheme will be subject to audit to ensure compliance of successful applicants, for a period of 10 years. Applicants must keep and make records available to Fáilte Ireland or nominated representatives as requested.*

Key Points to consider when making an application.

- When a business operates from more than one location, they only need to make one application to the Scheme per legal entity. Please note, if a business has more than one operating location, only the eligible tourism turnover from operating locations within one of the locations identified in the table above will be considered eligible for the scheme. The turnover from any operating location not within these eligible locations must be excluded.
- If an applicant has one eligible business, they must declare any other applications to the Scheme being made for affiliated businesses, i.e., an applicant should declare if they have more than one business (company, sole trader, partnership etc.) applying and/or if their business shares common ownership with another business that is also applying to the Scheme.
- Failure to make the appropriate declaration may result in funding being declined, reduced, or becoming repayable if already paid.

- Each applicant’s business may apply per eligible legal entity or as a group. While applications will be evaluated on their own individual merit, they will be considered a ‘group’ for the purposes of this Scheme, i.e., for entities that meet the conditions of a group, total combined eligible turnover is utilised to determine the level of grant payment. Payment of any grants will be calculated subject to Scheme caps and EU State Aid rules as set out below*.
- Please note: Multiple applicants with the same or common ownership/control are considered by the Scheme as one economic unit and therefore a single “undertaking” for the purposes of EU State Aid rules.

Failure to complete the application requirements and submit the required documentation to Fáilte Ireland’s satisfaction will result in the application being deemed ineligible.

Application Deadline

All completed applications for the Scheme must be submitted via the Fáilte Ireland Trade Portal by **12 noon on 12th April 2024**.

We strongly advise applicants not to wait until the last day to submit applications in case you experience IT related problems. Applications cannot be accepted after the closing date and time.

Fáilte Ireland will endeavour to process applications as quickly as possible. However, due to the anticipated high volume of applications, applicants should be aware that during peaks in the receipt of applications, this may take a matter of weeks. We will keep all applicants informed throughout the application process of anticipated timelines for completion.

Only fully completed application forms will be processed, and the onus is on the applicant to ensure that applications are completed correctly and fully, to expedite the claim process.

Fáilte Ireland will contact applicants with any queries on applications and regarding the status of the application.

The decision as to the eligibility of an applicant and the determination of the grant amount approved for an applicant is at the discretion of Fáilte Ireland whose decision is final.

8. What do I need to apply?

As part of this application process, applicants are required to provide the following information. Please ensure this information is accurate to reduce any delay in the evaluation process.

1. Management accounts for the 2019 and 2023 periods. These do not need to have been prepared by an accountant; however, please ensure that they are as accurate as possible as this Scheme will be subject to audit in the future.

These need to identify the following revenue lines;

- Total Turnover
- Total Tourism Turnover
- Revenue from Other Sales/Income Streams

If the Management Accounts for the applicant business do not clearly identify all of these (relevant) revenues, the applicant business must submit a signed letter from their Accountant confirming each of the individual revenue lines.

2. Full Audited Annual Financial Statements for the 2019 and 2023 periods. Where Audited Financial Statements are abridged for filing purposes, the unabridged version should be provided. If the financial year for the business is not the same as the 2019 and 2023 calendar year, the applicant should provide financial statements for any financial year that overlaps with the 2019 and 2023 calendar year. If the business is a Sole Trader or Partnership, where full financial statements have not been prepared, you will need to provide your 2019 business profit and loss account as part of this application.
3. Tax Reference Number (TRN), or Companies Registration Office number (CRO) as appropriate.
4. Copy of a 2022 tax return (CT1, Partnership or Individual). Alternatively, evidence of a self-assessment form 11.
5. If eligible tourism turnover is more than €1million in 2019 and/or 2023, an independent auditor's letter is required confirming that this is the case.
6. Be established and registered for Tax in the Republic of Ireland. Proof of Registration is required as in Point 4 above.
7. A breakdown and the total value of State Aid received by the applicant and/or by its wider group entities to date under the under De Minimis. In addition, the value of any operational financial support (non-State Aid) received by the Applicant from public sources for the period April 2021 to date, if applicable (e.g. Local Authority operational subvention, etc. We do not require any capital funding from public sources to be declared here).
8. The Applicant's number of Full Time Equivalents (FTE) as at 31st December 2019, 31st December 2023 and at the date of the application.
9. Bank Account Details and a copy of a recent Bank Statement Header. This information will only be used in verifying the payment details so that we can process the payment without unnecessary delay. It will only be retained for successful applicants for a period of 10 years. The applicant may receive a phone call to confirm that the bank details provided on the application are correct.

10. If your business is a large or medium sized enterprise, over 3 years in business and was not an undertaking in difficulty as defined above and where a Going Concern disclosure has not been made in the AFS, you will need to provide, as part of your application, either
1. an independent Accountant's Letter/ Report verifying that this is the case or
 2. an Audit Letter/Report dated and signed by your Auditor for your most recently prepared AFS.

Fáilte Ireland reserves the right to request further evidence of turnover from applicants. Failure to complete the application

requirements and submit the supplementary documentation to Fáilte Ireland's satisfaction will result in the application being deemed ineligible.

NOTE: Scheme Audit

Applicants in receipt of funding under this Scheme may be subject to audit to ensure compliance by successful applicants with the terms and conditions of the Scheme, for a period of 10 years. Applicants must keep and make records available to Fáilte Ireland or our nominated representatives as requested.

9. Terms & Conditions of Grant Funding

Applicants are asked to read the Terms and Conditions of Grant Funding before applying for the Scheme.

The awards of any grant under the 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 abide by the Terms and Conditions when completing the grant application form.

- All applications for funding under the Scheme will be reviewed and assessed by Fáilte Ireland to ensure eligibility.
- Successful applicants must confirm payment received will be used as a defrayment of operational cost within the business.
- All funding approved under the Scheme is subject to audit.
- 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.
- 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 i.e. to support the continuity of the applicant's eligible tourism business.
- 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 compliance with this requirement 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 the 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, and the applicant has accepted these Terms and Conditions. A Letter of Award will be issued to the applicant confirming the offer, prior to payment being issued.
- Applicants must provide a declaration as to any other De Minimis Aid that they have received in the then current fiscal year and in the previous two such years.
- 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 the Republic of Ireland, otherwise based on the financial prospects of the applicant business, there is a change in the De Minimis Regulation 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.
- 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 or its representatives 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 EU State aid rules and agree to repay any grant monies required to be repaid to Fáilte Ireland together with interest where the business or the project is no longer State aid compliant or is otherwise not in compliance with the terms and conditions of the Scheme.
- In the case of medium and large applicants, that the applicant business was not an undertaking in difficulty, was solvent and is able to pay its debts as they fall due as of 31st December 2019.
- In the case of small and micro applicants who were already in difficulty as of 31st 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.
- 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 applicable 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 www.circulars.gov.ie/pdf/circular/per/2014/13.pdf.
- 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 2024, the applicant may be asked to make all books and records relating to the Scheme available to authorised Fáilte Ireland personnel and, upon the giving of seven days' notice, to any accountant, auditor, 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 European 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:
 - require specific performance of the conditions of the Scheme and/or
 - require immediate repayment of the Grant, or any part of the Grant already paid, to Fáilte Ireland from the applicant and/or be under no obligation to pay the Grant or any part thereof to the applicant.
- The applicant consents 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 and the Revenue Commissioners if information is required from those organisations to ensure compliance with State aid and national legislative and regulatory requirements.

Fáilte Ireland reserve the right to amend the terms and conditions of the Scheme.

10. Data Protection

Both the applicant and Fáilte Ireland shall have regard to their statutory obligations under the GDPR (2016/670) 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. 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. Fáilte Ireland will be sharing information provided in the Application form or pursuant to the Scheme with Government Departments, and/or Government Agencies, in the event that information is required by those organisations to ensure compliance with EU, State aid and national legislation requirements including reporting requirements. Our lawful basis for processing your personal data is ‘Legal Obligation’ as public funding may be

provided and we must adhere to EU State Aid and other applicable Law.

We are also using the lawful basis of ‘Purpose of a Contract’ because the successful applicants will be issued with an investment grant agreement. In addition, Fáilte Ireland’s statutory purpose, under the National Tourism Development Authority Act, 2003 is to develop and promote Ireland’s tourism industry, which includes helping to develop and promote tourism businesses and experiences. This means that the lawful basis we use to process your personal data is our ‘Legislative Mandate’. Should your application be successful we will retain it for 10 years from the payment of the last instalment of the grant. If you have any data protection related queries, please contact dataprotection@Fáilteireland.ie.

11. EU State Aid and Undertakings in Difficulty

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

A Note on the De Minimis Regulation

This Scheme is being dealt with under the De Minimis Aid Regulation (Commission Regulation (EU) 2023/2831 (OJ L.2023/2831,15.12). The basic rule is that

the total amount of De Minimis Aid that an undertaking may qualify for under its terms is €300,000 over any period of three fiscal years. note on Furthermore, intended recipients must provide a declaration as to any other De minimis aid that they have received in the then current fiscal year and in the previous two such years.

Please be aware that a central register for de minimis aid is to be established and will take effect from 01 January 2026. If you are successful in your application for funding under the Scheme details of the funding you receive from Fáilte Ireland will be entered on such a register.

Undertakings in Difficulty

An undertaking in difficulty is defined as follows:

In the case of a limited liability company (other than an SME that has been in existence for less than 3 years or, for the purposes of eligibility for risk finance aid, an SME which has been operating in the market for either (i) less than 10 years following their registration or (ii) less than 7 years from its first commercial sale^[1] and qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital. For the purposes of this provision, 'limited liability company' refers in particular to the types of company mentioned in Annex I of Directive 2013/34/EU and 'share capital' includes, where relevant, any share premium.

In the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than 3 years or, for the purposes of eligibility for risk finance aid, an SME which has been operating in the market for either (i) less than 10 years following their registration or (ii) less than 7 years from its first commercial sale and or less than 10 years following their registration and qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, 'a company where at least some members have unlimited liability for the debt of the company' refers in particular to the types of company mentioned in Annex II of Directive 2013/34/EU.

Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.

Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan.

In the case of an undertaking that is not an SME, where, for the past two years: the undertaking's book debt to equity ratio has been greater than 7.5 and the undertakings EBITDA interest coverage ratio has been

See link to [State Aid Handbook](#) for further clarification

[1] Where one of the eligibility periods referred to in points (i) and (ii) has been applied to a given undertaking, only that period can be applied also to any subsequent risk finance aid to the same undertaking. For undertakings that have acquired another undertaking or were formed through a merger, the eligibility period applied shall also encompass the operations of the acquired undertaking or the merged undertakings, respectively, except for such acquired or merged undertakings whose turnover accounts for less than 10 % of the turnover of the acquiring undertaking in the financial year preceding the acquisition or, in case of undertakings formed through a merger, less than 10 % of the combined turnover that the merging undertakings had in the financial year preceding the merger. Concerning the eligibility period referred to in point (i), if applied, for undertakings that are not subject to registration, the eligibility period shall start from either the moment when the undertaking starts its economic activity or the moment when it becomes liable to tax with regard to its economic activity, whichever is earlier;

12. 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 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.