

The Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Eat Out to Help Out Scheme) Direction

The Treasury, in exercise of the powers conferred by sections 71 and 76 of the Coronavirus Act 2020, give the following direction:

1. This direction applies to Her Majesty's Revenue and Customs.
2. This direction requires Her Majesty's Revenue and Customs to be responsible for the payment and management of amounts to be paid under the scheme set out in the Schedule to this direction (the Eat Out to Help Out Scheme).
3. This direction has effect for the duration of the scheme.

Signed by the Chancellor of the Exchequer

[Signature]

Her Majesty's Treasury



07/07/20 [DATE]

SCHEDULE

THE EAT OUT TO HELP OUT SCHEME

Introduction

1. This Schedule sets out a scheme to be known as the Eat Out to Help Out Scheme (“EOHOS”).

Purpose of scheme

2. The purpose of EOHOS is to-
 - (a) provide for discounts to be offered to customers of qualifying restaurants to incentivise consumer use of such restaurants and restore consumer confidence, both of which have been adversely affected by the health, social and economic emergency in the United Kingdom resulting from coronavirus and coronavirus disease, and
 - (b) provide for payments in respect of those discounts to be made to qualifying persons.

Claims

- 3.1 A claim for a payment under EOHOS must be made in such form and manner and contain such information as HMRC may require at any time (whether before or after payment of the claim) to establish entitlement to payment under EOHOS.
- 3.2 A claim must be made by a qualifying person in relation to a registered scheme restaurant the business of which is carried on by that person.
- 3.3 A claim may be made for a payment equal to the scheme discounts given at a registered scheme restaurant on and after the date of registration of that restaurant under paragraph 6.
- 3.4 A claim may not be made in relation to a registered scheme restaurant until the end of a period of 7 days beginning on the day on which the restaurant is registered under paragraph 6.
- 3.5 A claim must be made on or before 30 September 2020.
- 3.6 No claim may be made if it is abusive or is otherwise contrary to the exceptional purpose of EOHOS.

Qualifying person

4. A qualifying person is a person who carries on a business in relation to a qualifying restaurant.

Qualifying restaurant

5. A restaurant is a qualifying restaurant if it has been registered with the relevant local authority on or before 7 July 2020 by the qualifying person as a place from which a food business is carried on.

Registration

- 6.1 A qualifying person may apply to register a qualifying restaurant for the purposes of EOHOS.
- 6.2 An application must be in such form and manner and contain such information as HMRC may require at any time (whether before or after registration) to establish that the application relates to the registration of a qualifying restaurant by a qualifying person.
- 6.3 An application must be made on or before 31 August 2020.
- 6.4 HMRC may refuse to register a restaurant or remove a restaurant from the register if the person is not a qualifying person, the restaurant is not a qualifying restaurant or the registration is abusive or is otherwise contrary to the exceptional purpose of EOHOS.

Scheme discount

- 7.1 A registered scheme restaurant may apply a discount (the "scheme discount") in relation to qualifying sales by the restaurant.
- 7.2 A qualifying sale is a sale of food or non-alcoholic drink for immediate consumption on the restaurant premises on Monday to Wednesday from 3 to 31 August 2020 but does not include sales for consumption at a private party, reception or other similar function.
- 7.3 For the purposes of this scheme, restaurant premises includes any area set aside for the consumption of food or non-alcoholic drink by that restaurant's customers, whether or not the area may also be used by the customers of other restaurants.
- 7.4 The amount of the scheme discount is equal to-
- $x \times 50\%$
- but must not exceed £10 per diner.
- 7.5 In paragraph 7.4, x is the amount the customer is charged for a qualifying sale after the deduction of-
- (a) any other discount offered by the restaurant, and
 - (b) any restaurant service charge.

Entitlement under other schemes

8. Entitlement to a payment under EOHOS is without prejudice to any entitlement to a payment under any other scheme that is the subject of a direction given under section 76 of the Coronavirus Act 2020.

HMRC's accounts

9. Payments under EOHOS made by HMRC must be shown in HMRC's consolidated accounts produced for the purposes of section 6(4) of the Government Resources and Accounts Act 2000 and section 2 of the Exchequer and Audit Departments Act 1921 for the year ending on 31 March 2021.

Interpretation

10. In this scheme-

"EOHOS" means the Eat Out to Help Out Scheme;

"HMRC" means Her Majesty's Revenue and Customs;

"qualifying person" has the meaning given in paragraph 4;

"qualifying restaurant" has the meaning given in paragraph 5;

"registered scheme restaurant" means a restaurant which has been registered for the purposes of EOHOS under paragraph 6;

"restaurant" means an establishment including a restaurant, café, canteen, public house, dining room in a hotel or members' club or similar where in the course of business food is sold for immediate consumption on the premises; and

"scheme discount" has the meaning given in paragraph 7.