



Department for
Business, Energy
& Industrial Strategy

Local Restrictions Support Grant (Closed)

Guidance for Local Authorities



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The guidance

1. This guidance is intended to support Local Authorities in administering the Local Restrictions Support Grant (LRSG) for businesses that are required to close under Local Covid Alert Level 'Very High' restrictions (LCAL 3).
2. This guidance is issued by the Secretary of State for Business, Energy and Industrial Strategy to Local Authorities and sets out the criteria for the Local Restrictions Support Grant (Closed).
3. Local Authority enquiries on this measure should be addressed to businessgrantfunds@beis.gov.uk. Businesses seeking information should refer to the Government's business support website: <https://www.businesssupport.gov.uk/>

Introduction

4. On Wednesday 9 September, the Government announced there would be further funding to support businesses that are legally required to close due to restrictions being put in place to manage coronavirus and save lives. See announcement: <https://www.gov.uk/government/news/ministers-announce-new-grants-for-businesses-affected-by-local-lockdowns>
5. The Government announced on Friday 9 October changes to the grants within this scheme to provide further support to businesses required to close due to local restrictions. <https://www.gov.uk/government/news/job-support-scheme-expanded-to-firms-required-to-close-due-to-covid-restrictions>
6. On Saturday 31 October 2020 the Government announced further support for businesses through Additional Restrictions Grant. See announcement: <https://www.gov.uk/government/news/furlough-scheme-extended-and-further-economic-support-announced>
7. Localised restrictions are legally binding restrictions imposed on specific Local Authority areas or multiple Local Authority areas, where the Secretary of State for Health and Social Care requires the closure of businesses in a local area under regulations made using powers in Part 2A of the Public Health (Control of Disease) Act 1984 in response to the threat posed by coronavirus and commonly as part of a wider set of measures. <https://www.gov.uk/guidance/local-covid-alert-level-very-high>
8. This support will take the form of a grant funding scheme in Financial Year 2020-2021, called the Local Restrictions Support Grants (Closed).
9. Local Authorities will be provided with funding for businesses that were required to close because of the formal publication of local restrictions

guidance by central Government that resulted in a first full day of closures on or after the 9 September. This funding is not retrospective.

10. In addition to this funding, Local Authorities will continue to receive funding for the Local Restrictions Support Grant (Open) scheme that supports businesses that are under Local Covid Alert Level 'High' (LCAL 2) restrictions. This continued funding will be subject to an adjustment which takes into account support provided through the Local Restrictions Support Grant (Closed).
11. Local Authorities that have previously entered LCAL 3 restrictions may have already accessed additional enhanced business support settlements as part of the Additional Restrictions Grant (ARG). The scheme stems from support negotiated by local leaders proportionate to their local economic needs. Areas that have agreed this support at the time of publication are: Liverpool City Region, Lancashire, Greater Manchester, South Yorkshire, West Yorkshire, Warrington and Nottinghamshire.
12. Under the Additional Restrictions Grant, Local Authorities will receive a one-off lump sum payment amounting to £20 per head in each eligible Local Authority when LCAL 3 restrictions are first imposed. Local Authorities should use this funding to provide support to businesses.
13. This support for businesses is separate from local public health support, e.g. the £8 per head made available to Local Authorities under LCAL 3 restrictions through the Contain Outbreak Management Fund.

How will the grants be provided?

14. Localised restrictions are legally binding restrictions imposed on specific Local Authority areas or multiple Local Authority areas, where the Secretary of State for Health and Social Care requires the closure of businesses in a local area.
15. In line with the eligibility criteria set out in this guidance, central Government will provide funding to Local Authorities that pay grants to eligible businesses that are affected by local restrictions and required to close (with normal reconciliation between grant allocation and actual eligible costs). Central Government will fully reimburse Local Authorities, in line with the following guidance and the grant offer letter sent to Local Authorities, for the cost of the grant (using a grant under section 31 of the Local Government Act 2003). Local Authorities will be responsible for delivering the funding to eligible businesses.
16. Local Authorities, subject to local eligibility, will receive funding to meet the cost of payments to businesses within the business rates system based on an assessment of the number of eligible business hereditaments.
17. Local Authorities will receive 80% of the estimated grant funding following the first 14-day period of closures. When this threshold of funding has been

reached, Government will pay Local Authorities the further agreed funding. If further 14-day periods of closures elapse and Local Authorities have stabilised a list of businesses that are in scope, Local Authorities will receive the full requested funding from Government. To ensure efficiency and a smooth funding delivery process, unnecessary underspend should be avoided where possible.

18. Local Authorities that will be responsible for making payments to businesses, and which will receive funding from Government, are business rate billing authorities in England.
19. Local Authorities will need to provide grant funding to businesses in 14-day tranches in order to capture businesses in payment cycles and not to create multi scheme entry points. Businesses that close in the middle of a payment cycle will not become eligible for the scheme until they enter the next 14-day payment cycle.
20. It is expected that Local Authorities will provide local businesses with grant funding within 28 days of being eligible for each payment cycle.
21. This grant scheme will offer support to businesses required to close as part of the LCAL 3 management of coronavirus transmission and infection in areas where business closures as part of a nationally agreed package of localised restrictions are put in place.
22. Where feasible, the LRSG (Closed) scheme will be netted off from the funding provided by the LRSG (Open) scheme. This is to ensure that businesses are not provided grant funding from both schemes at the same time but instead, consecutively.
23. Local Authorities will be able to use their ARG funding to top up grant funding where they deem it necessary to support businesses essential to their local economies.
24. Local Authorities will need to work with central Government to calculate the number of businesses that are in scope in each rateable value tier within the scheme. Local authorities will be sent a template to provide their estimates. See Annex B.
25. We are committed to meeting the New Burdens costs to Local Authorities for this scheme. A New Burdens Assessment will be completed, and funding then provided to authorities.

How much funding will be provided to businesses?

26. Businesses that were open as usual and providing in-person services to customers from their business premises and then required to close for a consecutive period of no less than 14 days as a result of regulations made

under the Public Health (Control of Disease) Act 1984 will be eligible for this funding. This is referred to as the qualifying restriction period in this guidance.

27. This funding is only available for businesses required to close due to restrictions that had their first full day of restrictions on or after the 9 September. It is not retrospective.
28. Businesses occupying hereditaments appearing on the local rating list with a rateable value of exactly £15,000 or under on the date of the commencement of the local restrictions will receive a payment of £667 per 14-day qualifying restriction period.
29. Businesses occupying hereditaments appearing on the local rating list with a rateable value over £15,000 and less than £51,000 on the date of the commencement of the local restrictions will receive a payment of £1,000 per 14-day qualifying restriction period.
30. Businesses occupying hereditaments appearing on the local rating list with a rateable value of exactly £51,000 or above on the commencement date of the local restrictions, will receive £1,500 per 14-day qualifying restriction period.
31. Any changes to the rating list (rateable value or to the hereditament) after the first full day of localised restrictions and business closures regulations came into force including changes which have been backdated to this date, should be ignored for the purposes of eligibility. Local Authorities are not required to adjust, pay or recover grants where the rating list is subsequently amended retrospectively to the date that local restrictions began. In cases where it was factually clear to the Local Authority on the local restriction date that the rating list was inaccurate on that date, Local Authorities may withhold the grant and/or award the grant based on their view of who would have been entitled to the grant had the list been accurate. This is entirely at the discretion of the Local Authority and only intended to prevent manifest errors.
32. Subject to State aid limits, businesses will be entitled to receive a grant for each eligible hereditament within the restriction area. So, some businesses may receive more than one grant where they have more than one eligible hereditament.

Exclusions to Local Restrictions Funding (business rate payers)

33. Businesses that are able to continue to trade because they do not depend on providing direct in-person services from premises and can operate their services effectively remotely (e.g. accountants, solicitors).
34. Businesses subject to local restrictions that are implemented for less than 14 days and businesses that are closed for less than 14 days are not eligible for grant funding.
35. Businesses in areas outside the scope of the localised restrictions, as defined by Government, are also excluded.

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36. Businesses that have chosen to close but not been required to will not be eligible for this grant.
 37. Businesses which have already received grant payments that equal the maximum levels of State aid permitted under the de minimis and the Covid-19 Temporary State Aid Framework.
 38. For the avoidance of doubt, businesses that were in administration, are insolvent or where a striking-off notice has been made are not eligible for funding under this scheme.
 39. Specific businesses subject to national closures since 23 March 2020 will not be eligible for this funding. They will be provided support through the strand of the LRSG (Sector) for nationally mandated business closures.
 40. In the event of renewed widespread national 'lockdown' restrictions being imposed, the Local Restrictions Support Grant (Sector) will cease to apply, as relevant businesses will receive funding from the LRSG (Closed), subject to adaptations. Please see published LRSG (Closed) addendums where relevant.

Who will receive this funding?

41. The person who according to the billing authority's records was the ratepayer in respect of the hereditament on the date of the first full day of local restrictions is eligible for the grant. Where the Local Authority has reason to believe that the information that they hold about the ratepayer on the first full day of the local restrictions is inaccurate they may withhold or recover the grant and take reasonable steps to identify the correct ratepayer. Local Authorities should make clear to recipients that the grant is for the ratepayer and may be liable for recovery if the recipient was not the ratepayer on the eligible day.
42. The precise set of businesses eligible for the scheme may vary between each area based on the LCAL 3 restrictions that are established in recognition of the specific evidence and conditions for each area. To find out what additional measures apply in your area, see link: <https://www.gov.uk/guidance/full-list-of-local-covid-alert-levels-by-area>
43. A business running a public house, bar or other business involving the sale of alcohol for consumption on the premises must cease to carry on that business, unless alcohol is only served for consumption on the premises as part of a table meal, and the meal is such as might be expected to be served as the main midday or main evening meal, or as a main course at either such meal.
44. For the purposes of the above paragraph, a "table meal" is a meal eaten by a person seated at a table, or at a counter or other structure which serves the purposes of a table and is not used for the service of refreshments for

consumption by persons not seated at a table or structure serving the purposes of a table.

45. Businesses must be closed for the entirety of the 14-day payment cycle to be eligible. If a business is open and then decides to close during a payment, they will only become eligible for a grant when they enter the next 14-day payment cycle. If a business is operating as a closed business at the point of national lockdown, they will be eligible for a full grant under the 28-day payment cycle from LRSG (Closed). All bars and pubs required to close due to national restrictions are eligible for a grant under the LRSG (Closed) Addendum. This will be from the beginning of the 28-day payment cycle. If they chose to operate as a takeaway, click and collect or online with delivery services they will be counted as closed because their substantive business has to close.
46. The Local Authority must call or write to the business, stating that by accepting the grant payment, the business confirms that they are eligible for the grant schemes. This includes where Local Authorities already have bank details for businesses and are in a position to send out funding immediately, or where the Local Authority is sending a cheque to a business.
47. Businesses will need to notify their Local Authority if they no longer meet the eligibility criteria for additional grants at any point in any local restrictions period. For example, if they become insolvent.

Will these grant schemes be subject to tax?

48. Grant income received by a business is taxable. The Local Restrictions Support Grant will need to be included as income in the tax return of the business.
49. Only businesses which make an overall profit once grant income is included will be subject to tax.

Managing the risk of fraud and payment in error

50. The Government will not accept deliberate manipulation and fraud – and any business caught falsifying their records to gain additional grant money will face prosecution and any funding issued will be subject to claw back, as may any grants paid in error.
51. Local Authorities must continue to ensure the safe administration of grants and that appropriate measures are put in place, pre-award, to mitigate against the increased risks of both fraud and payment error. In this respect, grant administrators are encouraged to supplement existing controls with digital tools to support efficient, appropriate and accurate grants awards.

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52. The Government Grants Management Function have waived the annual fee and made their digital due-diligence tool, Spotlight, available to Local Authorities to support the administration of Covid-19 emergency grants until 31 March 2021. Use of Spotlight to support pre-award due diligence is strongly recommended.
53. Spotlight complements existing pre-award due-diligence checks and highlights areas of risk to inform grant-making decisions, through fundamental (basic) due diligence checks. In particular, Spotlight can quickly and easily flag where organisations have recently become inactive to support Local Authorities reviewing the ongoing viability of recipients prior to making awards.
54. Spotlight can also provide enhanced due diligence, through a paid-for service, and grant administrators are encouraged to consider the benefits of enhanced due diligence.
55. Local Authorities should discuss their digital tool requirements with the Government Grants Management Function at:
spotlightlocalauthority@cabinetoffice.gov.uk

Pre- and post-event assurance

56. All Local Authorities are required to follow this guidance and conduct activity to provide assurance that the grants have been paid out in line with the eligibility and State aid conditions for these schemes.
57. The general principle applies that Local Authorities are responsible and accountable for the lawful use of funds under Section 151 of the Local Government Act 1972. The Section 151 Officer within the Local Authority is required to exercise their duties in line with the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance, ensuring their oversight of the proper administration of financial affairs within the Local Authority, including of these grants.
58. Local Authorities must be satisfied that all State aid requirements have been fully complied with when making grant payments. Full details, including sample declaration forms, are contained in in this guidance.
59. To deliver this assurance requirement, Local Authorities should develop pre- and post-payment assurance plans for each grant scheme. There should be an eligibility check and a recipient check on all payments, whether pre- or post-payment. The plans should set out the actions and checks Local Authorities will undertake to ascertain regularity of payments. They should cover the pre-payment checks for grants still to be paid, but also the post

payment assurance checking regime that the Local Authority will introduce to identify irregular payments.

60. The volume and depth of checks that a Local Authority undertakes as detailed in these plans should be proportionate to the grant value versus the cost of the check, and informed by a Fraud Risk Assessment of the likelihood of error and/or fraud in the payments they have made.
61. Consequently, Fraud Risk Assessments should also be undertaken for each grant scheme and comprise part of the assurance plan. To support Local Authorities in developing their risk assessments the Department will provide risk assessment templates tailored to the relevant funds.
62. The Government Grants Management Function and Counter Fraud Function will support Local Authorities to carry out post-event assurance work to identify high risk payments and to estimate and measure the likely incidence of fraud and error that has occurred in the scheme. This requires statistically significant sample testing of key residual risks to assess the level of fraud / error that has arisen from the residual aspect of identified fraud risks. Post-event assurance is therefore dependent upon a detailed fraud risk assessment being undertaken for the scheme. Guidance will be made available to Local Authorities to support the development of Post Event Assurance Action Plans.
63. Where checks discover that payments have been made in error or have been claimed as a result of fraud, any initial recovery action will need to be undertaken by the Local Authority.

Monitoring and reporting requirements

64. Local Authorities must retain necessary data and BEIS will undertake regular data collection exercises. The data will include:
- numbers of businesses eligible for the scheme,
 - number of payments being processed,
 - number of actual payments, and
 - value of payments made.
65. Local Authorities may be required to provide data in order to allow reporting by Parliamentary constituency. BEIS will work with Local Authorities to facilitate such reporting.
66. Annex A contains information on Post Payment Monitoring requirements.
67. Local Authorities will be asked to provide a monthly report to the Department comprising an update on their Fraud Risk Assessments and pre- and post-payment assurance activities as they are delivered over the lifetime of each of

these grants separately. The Department will provide a reporting template in due course.

68. If Local Authorities detect fraud (successful rather than attempted), or if they suspect fraud (attempted as well as actual) that is organised, large scale or systematic, or which crosses Local Authority boundaries, they must report it in real time. We recommend Local Authorities report it simultaneously to the dedicated inboxes at the National Anti Fraud Network (intel@nafn.gov.uk) and the National Investigation Service (report@natis.pnn.police.uk). Local Authorities may be contacted for further information to assist with lines of enquiry being pursued.
69. The Government Counter Fraud Function has worked in partnership with Experian to introduce two new complementary products to assist public bodies in addressing residual fraud risks when dispersing funds for the Covid-19 financial support schemes by addressing their residual fraud risks. These tools will allow Local Authorities to:
- a. verify the bank accounts of companies in receipt of these business grants; and
 - b. provide insight into whether the company was trading at the relevant date for these grants.
70. These tools are available via the National Fraud Initiative (NFI) and can be used for both pre- and post-payment checks. They apply to both registered companies (at Companies House) and unregistered companies such as sole traders. For further information and to access the tools please email helpdesk@nfi.gov.uk
71. This monitoring and reporting is in addition to any relevant reporting requirements to the EU Commission under State aid rules.

State aid

72. The United Kingdom left the EU on 31 January 2020, nonetheless under the Withdrawal Agreement the State aid rules continue to apply during a transition period, subject to regulation by the EU Commission. The Local Authority must be satisfied that all State aid requirements have been fully met and complied with when making grant payments, including, where required, compliance with all relevant conditions of the EU State aid De-Minimis Regulation, the EU Commission Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak, the approved Covid-19 Temporary Framework for UK Authorities, and any relevant reporting requirements to the EU Commission.
73. Payments made can be provided under the existing De Minimis rules, to any one organisation over a three fiscal year period, provided doing so does not

exceed the €200,000 threshold. Payments made where the De Minimis threshold has been reached should be paid under the Covid-19 Temporary Framework for UK Authorities (threshold €800,000).

74. The amended Temporary Framework enables EU Member States to give up to the nominal value of € 800,000 per company. This can be combined also with so-called *de minimis* aid (to bring the aid per company to up to €1 million) and with other specific types of aid. Any business that has reached the limits of payments permissible under the De Minimis and the UK Covid-19 Temporary State Aid Framework will not be able to receive further grant funding.
75. Annex C of this guidance contains two sample declarations which Local Authorities may wish to use with either payments under the De Minimis rules or under the Covid-19 Temporary Framework for UK Authorities. Where Local Authorities have further questions about De Minimis or other aspects of State aid law, they should seek advice from their legal department in the first instance.
76. On 13 October 2020 the European Commission (CION) announced further amendments to its State aid Temporary Framework - introducing a new measure enabling further support to companies facing a decline in turnover during the eligible period of at least 30% compared to the same period of 2019 due to the coronavirus outbreak. The support can be provided for up to 70% (90% in case of micro and small companies) of the beneficiaries' fixed costs that are not covered by their revenues or other specified sources, up to a maximum amount of EUR 3 million per undertaking. The aid under this measure cannot be cumulated with other aid for the same eligible costs and is subject to further conditions set out in the Temporary Framework. The U.K. Government has notified the CION of its intention to use the new provision and must await approval from the CION to do so. The Covid-19 Temporary Framework for UK Public Authorities will need to be amended before aid under this new measure may be provided. All Local Restrictions Support Grants guidance documents will be updated to reflect the new provisions if and when they are applied to the LRSG schemes once the U.K. Government has approval. See announcement:
https://ec.europa.eu/commission/presscorner/detail/en/ip_20_1872

Annex A – Post-payment reporting

Background

1. Local Authorities will be required to report to the department on the grant fund.
2. Weekly reports will cover:
 - Numbers of businesses eligible for the scheme

- Number of actual payments per restriction period
- Total amount of actual payments
- Issues encountered in implementing the scheme to allow BEIS to support development of solutions with Local Authorities

3. These returns should be completed using the DELTA Reporting system.

Process

4. Local Authorities will report on progress in making payments to eligible rate paying businesses, for each period of restrictions.
5. Each report will only cover grants provided by Local Authorities to eligible business during the period as per paragraph 9. The Cities and Local Growth Unit will consolidate the reports to create an accumulative total and monitor progress against the initial allocation of funding per Local Authority.

Definitions

Total number of eligible businesses	This reflects the number of eligible businesses identified by the Local Authorities to receive funding under the scheme.
Total number of grants provided under each element of the scheme (£667, £1k, £1.5k).	Number of grants paid (in that restriction period) to the eligible businesses identified by the Local Authorities.
Expected date of completing all payments to eligible businesses	Date at which the Local Authorities believes it will have identified and provided grants to all eligible businesses within each 14-day payment cycle.
Comments	Highlight in this box issues that Local Authorities are encountering while implementing the scheme.

Data collections for evaluation

6. Local Authorities are also required to collect information from businesses receiving these grant payments, and will be expected to account for how the funding has been spent. Grant recipients should also be advised that they may be contacted for research purposes, and that their data will be shared with BEIS for research and evaluation purposes.
7. It is vitally important that we have this information centrally to allow us to understand and evaluate how the provision is working. We do this for a number of different reasons, including;
 - a. Accountability – to provide a clear and transparent basis for why this policy has been implemented, and its progress over time
 - b. Efficiency – ensuring that we are maximising the value delivered from this public spending and ensuring opportunities for analysis and learning for the future
 - c. Effectiveness – ensuring that policy makes a positive impact and understanding the context of when that happens
8. We will devise a mechanism by which Local Authorities can frequently share this information with BEIS, which is the most cost-effective way of collecting a wide data set. Local Authorities will need to ensure they have appropriate data protection arrangements in line with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018. We will fully support Local Authorities through this data collection, and will share further details and advice by the end of November.
9. The list below sets out the minimum information we require Local Authorities to collect for LRSG (Closed):
 - a. Business Rate Payer name
 - b. Hereditament address
 - c. Ratepayer email address
 - d. Size of business the grant relates to
 - e. Sector
 - f. Unique identifier (preferably Company Reference Number)
 - g. Grant awarded
 - h. Amount of grant paid
 - i. Date grant paid
 - j. Grant name
10. This provides important information that will support evaluation and further our understanding of the impact of the grants. Further details, including the definitions of the terms above, will be provided w/c 9 November.

Annex B – Example template for estimate of eligible businesses for each rateable value grant tier

- Local Authorities will need to work with central Government to calculate the number of businesses that are in scope of each rateable value tier within the scheme. These are businesses with a rateable value of:
 - £15k and below;
 - more than £15K & less than £51K;
 - £51K and above.
- Local Authorities will be sent the following template to provide their estimates of businesses in scope.

A	B	C	D	E	F	
1	LRSB Eligible Business Estimates					
2						
3	Local Authority Name:					
4	Rateable Value (£)					
5	Example Category	15k and below	More than 15k & less than 51k	51k and above	Total Eligible No.	Notes
6	Gyms/dance studios/fitness studios				0	
7	Sports centres (all types)				0	
8	Pubs/bars				0	
9	Casinos				0	
10	Betting shops				0	
11	Arcades				0	
12	Other (e.g. bingo halls, soft play centres)				0	
13	Totals	0	0	0	0	
14	**Insert/delete category rows as required**					
15						
16						
17	Estimate Grant Amount	Per Two-Week Period				
18	15k and below	£	-			
19	More than 15k & less than 51k	£	-			
20	51k and above	£	-			
21	Estimated Total	£	-			
22						

Annex C – State aid: Sample paragraphs that could be included in letters to grant recipients

Template to send to beneficiaries of aid awarded based on the UK COVID-19 Temporary Framework¹

Dear [Name of Aid Recipient]

Confirmation of State aid received under the Covid-19 Temporary Framework for UK Authorities scheme

Following the outbreak of the Coronavirus, the European Commission has approved schemes to aid businesses affected by the Coronavirus outbreak on the basis

¹ Approval reference.

of their Temporary Framework, including the COVID-19 Temporary Framework scheme for the UK.

The maximum level of aid that a company may receive is €800 000 (€120 000 per undertaking active in the fishery and aquaculture sector or €100 000 per undertaking active in the primary production of agricultural products). This is across all UK schemes under the terms of the European Commission's Temporary Framework. The Euro equivalent of the Sterling aid amount is calculated using the Commission exchange rate² applicable on the date the aid is offered.

Any aid provided under this scheme will be relevant if you wish to apply, or have applied, for any other aid granted on the basis of the European Commission's Temporary Framework. You will need to declare this amount to any other aid awarding body who requests information from you on how much aid you have received. You must retain this letter for four years after the conclusion of the UK's transition from the EU and produce it on any request from the UK public authorities or the European Commission.

Aid may be granted to undertakings that were not in difficulty (within the meaning of Article 2(18) of the General Block Exemption Regulation³) on 31 December 2019, but that faced difficulties or entered in difficulty thereafter as a result of the COVID-19 outbreak.⁴ This undertaking in difficulty test does not apply to small and micro undertakings (less than 50 employees and less than EUR 10 million of annual turnover and/or annual balance sheet) unless they were already in insolvency proceedings, have received rescue aid that has not been repaid, or are subject to a restructuring plan under State aid rules.⁵

This aid is in addition any aid that you may have received under the De Minimis regulation allowing aid of up to €200,000 to any one organisation over a three fiscal year period (i.e. your current fiscal year and previous two fiscal years), and any other approved aid you have received under other State aid rules, such as aid granted under the General Block Exemption Regulation.

Confirmation of State aid received under x Scheme, and Undertaking in Difficulty status

Please sign the attached statement confirming your eligibility, in principle, for aid.

I confirm that I have received the following aid under measures approved within the European Commission's Temporary Framework between March 2020 and December 2020.

² https://ec.europa.eu/info/funding-tenders/how-eu-funding-works/information-contractors-and-beneficiaries/exchange-rate-inforeuro_en

³ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02014R0651-20170710>

⁴ If you are an undertaking in difficulty within the meaning of Article 2(18) of the General Block Exemption Regulation you may still be entitled to de minimis aid if you have received less than €200,000 in de minimis aid in the last three years. You should contact us if you consider that you may qualify for de minimis aid on this basis.

⁵ Third amendment to the Covid-19 Temporary Framework: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.C_.2020.218.01.0003.01.ENG&toc=OJ:C:2020:218:TOC

I confirm that I am not a small or micro company, and that my undertaking was not in difficulty (within the meaning of Article 2(18) of the General Block Exemption Regulation) on 31 December 2019.

Body providing the assistance/ aid	Value of assistance (in €)	Date of assistance

DECLARATION

Company	
Company Representative Name	
Signature	
Date	

Template to send to beneficiaries of aid awarded based on De Minimis Rules

Dear []

NON-DOMESTIC RATES ACCOUNT NUMBER: _____

The value of the grant payment to be provided to [name of undertaking] by [name of local authority] is £ [] (Euros []).

This award shall comply with the EU law on State aid on the basis that, including this award, [name of undertaking] shall not receive more than €200,000 in total of de minimis aid within the current financial year or the previous two financial years).

The de minimis Regulations 1407/2013 (as published in the Official Journal of the European Union L352 24.12.2013) can be found at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>

Amount of <i>de minimis</i> aid	Date of aid	Organisation providing aid	Nature of aid

I confirm that:

- 1) I am authorised to sign on behalf of _____ [name of undertaking]; and
- 2) _____ [name of undertaking] shall not exceed its De minimis threshold by accepting this grant payment.

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

I confirm that I wish to accept the grant payment in relation to the above premises.

DATE:

Refusal of Grant form

Name and address of premises	Non-domestic rates account number	Amount of Grant Funding

I confirm that I wish to refuse grant in relation to the above premises.

I confirm that I am authorised to sign on behalf of _____ [name of undertaking].

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:

<u>Name and address of premises</u>	<u>Non-domestic rates account number</u>