



COVID-19 Supports for Businesses

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This overview is designed as an aid and does not claim to be fully comprehensive. It was checked before going to print but changes may occur. Always check with original sources for full information

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COVID-19 Supports for Large Businesses

CRSS (COVID Restrictions Support Scheme): CRSS was introduced to support businesses significantly affected by restrictions introduced to combat the COVID-19 pandemic. The business must have been required to prohibit or considerably restrict customers from accessing their business premises. Companies, self-employed individuals, and partnerships that carry out a taxable trade can apply for the CRSS and are eligible if their turnover for the restricted period was disrupted by 75% compared to 2019 levels. Qualifying businesses can apply to Revenue for a cash payment of up to €5,000 a week. **The scheme runs from 13 October 2020 until 31 December 2021.**

Further Information: https://www.citizensinformation.ie/en/employment/types_of_employment/self_employment/covid_restrictions_support_scheme.html

Business Resumption Support Scheme: A new Business Resumption Support Scheme (BRSS) was announced under the Economic Recovery Plan for Ireland to support vulnerable but viable businesses in sectors that were significantly impacted throughout COVID-19. The BRSS will be introduced in September 2021 for businesses whose turnover is reduced by 75% in the reference period (1 September 2020 to 31 August 2021) compared with 2019. The BRSS will be administered by Revenue and will operate in a similar way to CRSS.

Further Information: https://www.citizensinformation.ie/en/employment/types_of_employment/self_employment/supports_for_businesses_covid19.html

Enterprise Support Grant: If you are self-employed and received the COVID-19 Pandemic Unemployment Payment (PUP), Jobseeker's Benefit or Jobseeker's Allowance and are reopening your business, you may qualify for the Enterprise Support Grant. The grant, worth up to €1000, is aimed at sole traders who do not pay commercial rates and, therefore, do not qualify for the CRSS or similar restart grants, in order to assist them in reopening their businesses.

Further Information: <https://www.gov.ie/en/service/739f3-enterprise-support-grant-for-buisnesses-impacted-by-covid-19/>

Sustaining Enterprise Fund: This funding is open to manufacturing or internationally traded service sector companies that employ more than 10 people, and who have seen (or expect to see) a 15% or greater reduction in actual or projected turnover or profit, or a significant increase in costs, as a result of COVID-19. Funding of between €100,000 and €800,000 is available with no repayments for the first 3 years and zero administration fee for the first 6 months.

Further Information: <https://globalambition.ie/supports/innovation-support/sustaining-enterprise-fund/>

€2 billion Pandemic Stabilisation and Recovery Fund (PSRF): The PSRF will use €2 billion to support medium and large enterprises in Ireland affected by COVID-19. The PSRF will focus on investment in large and medium enterprises employing more than 250 employees or with annual turnover in excess of €50 million. ISIF may consider investing in enterprises below these levels if they are assessed to be of substantial scale and of significant importance at national or regional level. The fund will act as an accelerator, investing on a commercial basis in businesses that can meet the investment requirements and can use ISIF investment to return to long-term viability.

Further Information: <https://isif.ie/pandemic-stabilisation-and-recovery-fund>

Trading Online Voucher Scheme: An initiative under the Government's National Digital Strategy, the expanded Trading Online Voucher Scheme helps small businesses with up to 10 employees to trade more online, boost their sales and reach new markets. There is up to €2,500 available through the Local enterprise Offices, with co-funding of 50% from the business. Funding can be used towards adding payment facilities or booking systems to your website or developing new apps for your customers. The voucher can also be used towards subscriptions to low cost online retail platform solutions to help companies quickly establish a retailing presence online. To qualify for the scheme, a business must have limited or no e-commerce experience or presence.

Further Information: <https://www.localenterprise.ie/Discover-Business-Supports/Trading-Online-Voucher-Scheme-/>

COVID-19 Supports for Small Businesses

SBASC (Small Business Assistance Scheme for COVID): SBASC gives grants to businesses who are not eligible for the Government's COVID Restrictions Support Scheme (CRSS), MEBAS, Fáilte Ireland Schemes or other sector schemes designed to assist with fixed costs, such as rent, utility bills, and security. Non-rate-able businesses and businesses with a turnover of between €20,000-€49,999 are eligible to receive assistance from this scheme. All eligible applications with a minimum turnover of €50,000 will receive a payment of €4,000, and all eligible applications with a minimum turnover of more €20,000 but less than €49,999 will receive a payment of €1,000. Closing date for this scheme is 21 July 2021.

Further Information: <https://enterprise.gov.ie/en/What-We-Do/Supports-for-SMEs/COVID-19-supports/SBASC.html>

Sustaining Enterprise Fund for Small Enterprises: As part of the Sustaining Enterprise Fund, Enterprise Ireland will also administer a specific Sustaining Enterprise Fund for Small Enterprise. This fund will provide a €25k to €50k short term working capital injection to eligible smaller companies to support business continuity and strengthen their ability to return to growth and be trading strongly in 3 years' time. Businesses qualifying under this EU-supported scheme will be offered funding of up to €50,000.

Further Information: <https://globalambition.ie/supports/innovation-support/sustaining-enterprise-fund/#smallenterprise>

Microfinance Ireland COVID-19 Business Loans: COVID-19 Business Loans up to €25,000 are available through Microfinance Ireland (MFI). There are no repayments for the first 6 months and the equivalent 12 months interest-free subject to certain terms and conditions. The loan terms are typically up to 3 years and there are no fees or charges. The loan is open to sole traders, partnerships and limited companies with less than 10 full-time employees and annual turnover of up to €2m. You can apply through the MFI website or through your Local Enterprise Office.

Further Information: <https://enterprise.gov.ie/en/What-We-Do/Supports-for-SMEs/COVID-19-supports/Microfinance-Ireland-COVID-19-Business-Loan.html>

LEAN for Micro: LEAN for Micro is available to LEO clients to help build resilience within small companies. Under this programme, clients can avail of consultancy support with a LEAN Expert (a qualified practitioner), who will work with the company to introduce lean principles, undertake a specific cost savings project and assist the company in benchmarking its performance. LEAN for Micro can also be used to help implement new remote working and physical distancing guidelines.

COVID-19 Wage/Income Related Supports

PUP: The COVID-19 Pandemic Unemployment Payment is available to employees and the self-employed who have lost their job on or after 13 March 2020 due to the COVID-19 pandemic. **Applications will be accepted until 30 June 2021 only.** As part of the Government's National Economic Recovery Plan the COVID-19 Pandemic Unemployment Payment will be extended beyond 30 June 2021 for those already in receipt of the payment. You can apply for the COVID-19 Pandemic Unemployment Payment if you are between the ages of 18 and 66 years old, have lost your job or been temporarily laid off due to the COVID-19 pandemic, or if you were self-employed and your trading income has ceased or reduced to €960 over a rolling 8 week period due to COVID-19.

Further Information: <https://www.gov.ie/en/service/be74d3-covid-19-pandemic-unemployment-payment/>

EWSS: EWSS is an economy-wide enterprise support that focuses primarily on business eligibility. The scheme provides a flat-rate subsidy to qualifying employers based on the numbers of eligible employees on the employer's payroll and gross pay to employees. Employers and new firms in sectors impacted by COVID-19 whose turnover has fallen 30% get a flat-rate subsidy per week based on the number of qualifying employees on the payroll, including seasonal staff and new employees. **The EWSS will run until 31 December 2021.**

Further Information: <https://www.revenue.ie/en/corporate/communications/covid19/employment-wage-subsidy-scheme.aspx>

Short-Time Work Support: Short-Time Work Support is a form of Jobseeker's Benefit and is a non-taxable income support payment for people who have been temporarily placed on a shorter working week by their employer. Employees of businesses that need to reduce hours or days worked can avail of the Department Social Protection Short-Time Work Support.

Further Information: <https://www.gov.ie/en/organisation/departments-of-social-protection/>

Enhanced Illness Benefit for COVID-19: When a worker is told to self-isolate / restrict movements by a doctor or the HSE due to being a probable source of infection or has been diagnosed with COVID-19 (Coronavirus) by a doctor, they can apply for an enhanced Illness Benefit payment of €350 per week. All employees (other than some public sector employees who pay a modified rate of social insurance) and self-employed, including non-nationals and people living in Direct Provision, are entitled to claim and receive the enhanced COVID-19 Illness Benefit payment where conditions are met. To be eligible for this payment a person must be confined to their home or a medical facility.

Further Information: <https://www.gov.ie/en/service/df55ae-how-to-apply-for-illness-benefit-for-covid-19-absences/#how-to-apply>

Loan and Credit Guarantee Schemes

COVID-19 Credit Guarantee Scheme: The COVID-19 Credit Guarantee Scheme facilitates up to €2 billion in lending to eligible businesses that have been negatively impacted as a result of the outbreak of COVID-19 in Ireland. The Scheme offers a partial Government guarantee (80%) to participating finance providers against losses on qualifying finance agreements to eligible SMEs, small Mid-Caps and primary producers. It is designed to incentivize participating finance providers to continue to play their role in supporting the availability of additional liquidity to Irish businesses. This Scheme is available to eligible SME and small Mid-Cap businesses, including primary producers (businesses engaged in farming and fishing), established in Ireland. Your business must also have experienced an adverse impact of minimum 15% in actual or projected turnover or profit due to the impact of COVID-19. **The scheme will run until 31 December 2021.**

Further Information: <https://enterprise.gov.ie/en/What-We-Do/Supports-for-SMEs/Access-to-Finance/SME-Credit-Guarantee-Scheme/>

Microfinance Ireland COVID-19 Business Loan: The COVID-19 Business Loan from Microfinance Ireland is available to microenterprises that have been impacted by the coronavirus pandemic in Ireland. Loans from €5,000 to €25,000 are available to microenterprises that meet the eligibility criteria for the COVID-19 Loan. The business must be a microenterprise, be unable to get finance from banks and/or other commercial lending providers and have been negatively impacted by COVID-19 by a minimum of 15% of turnover or profit.

Further Information: <https://enterprise.gov.ie/en/What-We-Do/Supports-for-SMEs/COVID-19-supports/Microfinance-Ireland-COVID-19-Business-Loan.html>

SBCI COVID-19 Working Capital Scheme: A scheme to fund working capital requirements or to fund innovation, change or adaptation of the business to mitigate the impact of COVID-19. The Working Capital Scheme offers loans under the scheme range from €25,000 to €1.5m to finance the day to day running of a business. To qualify for eligibility to the scheme, businesses need to meet one criterion related to the impact of COVID-19 on their business and one innovation criterion as per EIF standard conditions.

Further Information on eligibility requirements: <https://enterprise.gov.ie/en/What-We-Do/Supports-for-SMEs/COVID-19-supports/SBCI-Covid19-Working-Capital-Scheme-FAQ.html>

Additional €500m COVID-19 Funding for Future Growth Loan Scheme for SME's, Farmers and Fishing: The Strategic Banking Corporation of Ireland (SBCI) administers this Scheme. This Scheme provides longer-term loans to COVID-19 impacted businesses. The scheme includes loans from €25,000 to a maximum of €3,000,000, loan terms ranging from 7 to 10 years, no security required for loans of up to €500,000, and competitively priced loans (maximum interest rate of 4.5%).

Sector Specific COVID-19 Supports

MEBAS (Music and Entertainment Business Support Scheme): This new scheme is a targeted support for businesses operating solely in the live entertainment sector that do not qualify for other business supports and have been significantly impacted by restrictions introduced by the Government under public health regulations to combat the effects of the Covid-19 pandemic. Grants will be paid to successful applicants as a contribution to the business costs. Under this scheme, a single grant will be paid on a once-off basis, as a contribution towards business costs to assist businesses in remaining operational and ultimately re-opening.

Further Information: <https://www.gov.ie/en/publication/20a97-music-and-entertainment-business-assistance-scheme-guidelines/>

Tourism Business Continuity Scheme: The Tourism Business Continuity Scheme will provide support to certain tourism businesses who have been unable to qualify for assistance under the Government's COVID-19 Restrictions Support Scheme (CRSS) or have not received CRSS for the tourism aspect of their business. To be eligible for the scheme, a business must have had a turnover of more than €50,000 per annum pre-pandemic in 2019, and the business's turnover must have suffered a downturn of at least 75% when comparing average monthly turnover in the 4-month period January 2021 – April 2021, versus, the average monthly turnover for the period January to December 2019.

Further Information: <https://www.failteireland.ie/Identify-Available-Funding/Tourism-Business-Continuity-Scheme/Tourism-Business-Continuity-Scheme-Phase-1-Plus.aspx>

Outdoor Service Enhancement Scheme: The Outdoor Service Enhancement Scheme will give qualifying businesses in the hospitality sector, a payment of up to €4,000 to help enhance their outdoor seating capacity and weatherproof service areas. Details of the scheme are expected soon.

Further Information: <https://www.gov.ie/en/press-release/1cf55-new-outdoor-service-supports-announced-for-the-hospitality-industry/>

Bord Bia COVID-19 Hub: These support measures are offered to food, drink, and horticulture businesses affected by COVID-19. A new Navigating Change hub has been developed for the Bord Bia website where industry can access details of grants, up-to-the minute market insights, business supports, expert webinars and podcasts.

Bord Iascaigh Mhara: Bord Iascaigh Mhara (BIM), Ireland's seafood development agency has launched a temporary voluntary fleet tie-up scheme designed to assist in adjusting the supply of fish coming onto a market that is currently depressed due to the COVID-19 pandemic and protect quota availability for later in the year. The new scheme, which complements the Government Covid-19 measures such as wage supports and loan arrangements already being provided, will offer support to vessel owners for fixed costs incurred while tied-up. Applications for August will be accepted up until July 20th.

Design and Craft Council Ireland: The [Design & Craft Council Ireland](#) delivers a range of support and development programmes, including webinars and FAQs in response to the impacts of COVID-19 on the design sector.

Guidance for Supply Chain Workers: The Department of Transport and the haulage representative organisations has worked with the Department of Health on guidance for supply chain workers. A guidance document for supply chain workers in relation to COVID-19 has been prepared. This guidance applies to hauliers, maritime staff, pilots and aircrew, ground staff, port staff, maintenance staff, engineering staff and all others involved in the maintenance and repair of critical infrastructure to allow freight operations in and out of Ireland to continue, and aims to provide these essential workers with information and guidance as regards their continued work.

Further Information: [70cf404702d84030a3ff96c1a5750304.pdf \(www.gov.ie\)](https://www.gov.ie/en/publication/70cf404702d84030a3ff96c1a5750304.pdf)

COVID-19 Products Scheme: The COVID-19 Products Scheme facilitates the development of products, testing facilities and infrastructures that support the development COVID-19 relevant products. The scheme is delivered through IDA Ireland's COVID-19 supports and Enterprise Ireland's COVID-19 Business Response.

Further Information: <https://www.enterprise-ireland.com/en/funding-supports/covid-19-products-scheme/>

Apprenticeship Incentivisation Scheme: The Apprenticeship Incentivisation Scheme provides financial support for apprenticeship employers who take on apprentices on all national apprenticeship programmes. There are 61 programmes as of June 2021 and the Scheme will apply to any new apprenticeship programmes which are launched in 2021. Apprenticeship employers are eligible for a €3,000 payment for each new apprentice who is registered before 31 December 2021. €2,000 per apprentice is payable at the point of registration. A further €1,000 is payable in 2022 for each eligible apprentice retained on their apprenticeship.

Further Information: <https://apprenticeship.ie/news-events/news/apprenticeship-incentivisation-scheme-for-employers>

Rates Waivers and Tax Measures

Waving of Commercial Rates: Rates due to local authorities are [waived until 30 September 2021](#).

Reduction of Standard Rate of VAT: The standard rate of VAT was reduced from 23% to 21%, on 1 September 2020 until 28 February 2021. The VAT rate for the hospitality and tourism sector decreased from 13.5% to 9% on 1 November 2020 until 1 September 2022 (extended under the [Economic Recovery Plan for Ireland](#)).

Waiving of Licence Fees for Street Furniture: For the remainder of 2021, restaurant and café owners [do not have to pay street furniture licence fees](#) for tables and chairs used for outdoor dining. Restaurants can also continue to operate as takeaways for the rest of the year.

Revenue 'Warehousing' of COVID-19 Related Tax Debt for Businesses: Revenue is 'Warehousing' Deferred Tax Liabilities associated with the COVID-19 crisis. This will represent a direct support for affected businesses where a commitment to a phased payment arrangement is not possible. Arrangements will be put in place to allow debt that cannot be paid during the COVID-related period, to be warehoused interest-free for a year from recommencement of trading, during which time there will be no debt enforcement action taken by Revenue in respect of the debt. Prior to the expiry of the warehousing period, the business will be expected to engage with Revenue to reach an agreement on an exit strategy more suited to the specific business needs and the need for continued viability. The scheme will apply to businesses in all sectors of the economy who have been negatively impacted by COVID-19.

Further Information: <https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-070520-update-on-additional-measures-to-support-businesses-and-debt-warehousing-scheme.aspx>

Mentoring and Consulting Services

Local Enterprise Office Mentoring: Under the Local Enterprise Office Mentor Programme, clients work with an experienced mentor to identify solutions to areas of exposure within their business. With advice and guidance from their mentor, clients develop strategies that are more robust, which address issues and maximise potential opportunities when the COVID-19 crisis comes to an end. **Mentoring services are now free of charge.**

Further Information: <https://www.localenterprise.ie/response/Other-LEO-Supports/Other-LEO-Supports.html>

COVID-19 Business Financial Planning Grant: The COVID-19 Business Financial Planning Grant is a support for Enterprise Ireland clients, providing 100% funding of up to €5,000 to access an approved financial consultant. The grant is designed to help companies to develop a robust financial plan and will enable companies to access external support from approved financial consultants to prepare a financial plan to secure the company in the short to medium terms.

Further Information: <https://globalambition.ie/supports/innovation-support/covid-19-business-planning-grant/>

LEAN for Micro: LEAN for Micro is available to LEO clients to help build resilience within small companies. Under this programme, clients can avail of consultancy support with a LEAN Expert (a qualified practitioner), who will work with the company to introduce lean principles, undertake a specific cost savings project and assist the company in benchmarking its performance. LEAN for Micro can also be used to help implement new remote working and physical distancing guidelines.

InterTradeIreland Emergency Business Solutions: InterTradeIreland is offering 100% financial support up to £2,000/€2,250 towards professional advice to address key business challenges as a result of Covid-19. To be eligible your business must be registered in Ireland or Northern Ireland, trade across the border (NI/ROI), employ less than 250 employees, have an annual turnover of less than €50m (sterling equivalent), and have a satisfactory trading history.

Further Information: <https://intertradeireland.com/covid-19-supports/emergency-business-solutions/application-form>

E-Merge Programme: The E-Merge programme provides £2500/€2800 fully funded consultancy support to help businesses develop online sales and eCommerce solutions. To be eligible, your business must be an SME with less than 250 staff and £40 million turnover (priority will be given to companies employing less than 100 or those with turnover of less than £10m / or euro equivalent), be an indigenous business registered in Ireland or Northern Ireland (companies from Ireland must hold a valid Tax Clearance Certificate), and be active in either the manufacturing or tradeable services sectors. By tradeable services, InterTradeIreland requires the business service to be delivered in the cross-border market, and not just to attract customers from the cross-border market to their service business in the home market.

Further Information: <https://intertradeireland.com/covid-19-supports/e-merge>

Online Skills and Training Supports

eiLearn: Enterprise Ireland's support includes strategic programmes that create transformational business change to flexible short programmes addressing short term business issues. Enterprise Ireland has a range of programmes designed to equip CEOs and senior management with the strategic tools to transform their businesses.

Further Information: <https://eilearn.ie/ei-programmes/>

LEO Training Webinars: The Local Enterprise office is offering a series of webinars where business owners can get insights, tips, and expert advice for their business.

Further Information: <https://www.localenterprise.ie/response/Lunch-and-Learn-Training-Webinar-Series/>

Skills Connect: Skills Connect facilitates the rapid reskilling of workers most impacted by COVID-19. Skills Connect is designed in partnership with enterprise to enhance cross-sector employability and support people who have lost their jobs. It offers a suite of bespoke upskilling and training solutions, designed by enterprise, aimed at supporting re-entry into the workforce. Skills Connect offers free online training programmes and enterprise-led virtual job placements to jobseekers looking for new jobs and careers. This valuable initiative offers individuals the opportunity to develop new skills or reskill, build confidence and access practical on-the-job training.

Further Information: <https://www.skillnetireland.ie/skills-connect/>

Skills to Advance: Skills To Advance aims to equip employees with the skills to progress in their current job, or to take advantage of new job opportunities. Skills to Advance is a national initiative that provides upskilling and reskilling opportunities to employees in jobs undergoing change and to those currently employed in vulnerable sectors. Working closely with small and medium-sized enterprises, Skills to Advance helps employers identify skills needs and invest in their workforce by providing subsidised education and training to staff.

Further Information: <https://www.solas.ie/programmes/skills-to-advance/>

Springboard+: The Springboard+ upskilling initiative in higher education offers free and subsidised courses at certificate, degree and masters level leading to qualifications in areas where there are employment opportunities in the economy. The Human Capital Initiative Pillar 1 2021-2022 courses are designed to help you gain the skills necessary to either obtain employment in industry areas where there is an increasing need or to upskill in your current job. HCI offers incentivised places for graduates to reskill in areas of skills shortage and emerging technologies e.g., ICT, High End Manufacturing, Data Analytics, Robotics, Artificial Intelligence, via graduate conversion courses.

Further Information: <https://springboardcourses.ie/>

Business Continuity Supports

Work Safety Protocol: The Work Safety Protocol is designed to support employers and workers to put measures in place that will prevent the spread of COVID-19 in the workplace. The Protocol is a general document applicable to all sectors. It sets out the minimum measures required in every place of work to prevent the spread of COVID-19 and to facilitate the re-opening of workplaces following temporary closures and the ongoing safe operation of those workplaces.

Further Information: <https://enterprise.gov.ie/en/Publications/Work-Safely-Protocol.html>

HSA COVID-19 Templates and Checklists: The HSA COVID-19 templates and checklists – based on the Protocol – have been prepared to inform employers, business owners, managers and workers about what they need to do to help prevent the spread of COVID-19 in the workplace.

Further Information: https://www.hsa.ie/eng/topics/covid-19_coronavirus_information_and_resources/covid-19_business_supports/business_supports/work_safely_templates_checklists_and_posters/

HSA Work Safely Online Course: The HSA Work Safely Online Courses includes a course to help understand the Protocol requirements and a course for those appointed Lead Worker Representative.

Business Continuity Planning COVID-19 Checklist: The Department's checklist on Business Continuity Planning provides a useful checklist for businesses in responding to COVID-19.

Further Information: <https://enterprise.gov.ie/en/Publications/Business-Continuity-Planning-A-check-list-of-Preparatory-Actions-in-Responding-to-the-COVID-19-Outbreak.html>

Workplace Protection and Improvement: The NSAI COVID-19 Workplace Protection and Improvement Guide consolidates the practical guidance available on how to manage business continuity during the COVID-19 pandemic, in relation to workers and the public.

Further Information: <https://www.nsai.ie/covid-19workplaceprotection/>

Retail Protection and Improvement: The NSAI COVID-19 Retail Protection and Improvement Guide consolidates the practical guidance available on how to manage business continuity of the retail sector during the COVID-19 pandemic.

Further Information: <https://www.nsai.ie/covid-19retailprotection/>

Shopping Centre Recovery and Protection: The NSAI COVID-19 Shopping Centre Recovery and Protection Guide provides guidance for shopping centres restoring business operations following a disruption or closure due to the COVID-19 pandemic.

Further Information: <https://www.nsai.ie/covid-19shoppingcentreprotection/>

ReBounce – Back to Business. Safely: The Skillnet Ireland ReBounce initiative offers guidance to SME owners and managers on implementing the Work Safely Protocol.

Further Information: <https://www.skillnetireland.ie/rebound/>

Working remotely: Guidance on working remotely during COVID-19 for employers and employees seeking to engage with remote working solutions.

Further Information: <https://enterprise.gov.ie/en/What-We-Do/Workplace-and-Skills/Remote-Working/>

HSA advice for employers and employees: HSA advice and guidance for employers and employees including COVID-19 FAQs and guidance on homeworking.

Further Information: https://www.hsa.ie/eng/topics/covid-19_coronavirus_information_and_resources/covid-19_guidance_and_advice/guidance_and_advice/

Greening of Business

Green for Micro: The objective of the Green for Micro programme - a new initiative from the Local Enterprise Offices - is to help prepare small businesses for the low carbon, more resource efficient economy of the future. This is a FREE programme, available to companies with up to ten employees. Developing a 'greener' policy can offer many benefits to your business, including increased cost savings, improved resource efficiency, reduced environmental footprint, opportunities for high and additional value on products and services, improved corporate image, and increased resilience to climate change impacts. Avail of advice and technical support covering topics such as resource efficiency, understanding your carbon footprint and implementing an environmental management system.

Further Information: <https://www.localenterprise.ie/Green/What-is-Green-for-Micro/What-is-Green-For-Micro.html>

EXEED Grant Scheme: The EXEED grant scheme is designed for organisations who are planning an energy investment project. The EXEED standard encourages innovation in design projects to help future-proof the investment, by optimising energy performance, reducing operational energy costs and carbon emissions, improving competitiveness, and demonstrating commitment to sustainability, which could also bring a reputational boost. This scheme is open to all organisations planning an investment in an energy project. This includes new design projects and major renovation and major energy upgrades of existing buildings and assets. Grant support of up to €1,000,000 per project is available.

Further Information: <https://www.seai.ie/business-and-public-sector/business-grants-and-supports/exeed-certified-grant/>.

Accelerated Capital Allowance: The Accelerated Capital Allowance (ACA) is a tax incentive scheme that promotes investment in energy efficient products & equipment. The ACA is based on the long-standing 'Wear and Tear Allowance' for investment in capital plant and machinery, whereby capital depreciation can be compensated through a reduction in an organisation's tax liability.

The ACA scheme allows a sole trader, farmer or company that pays corporation tax in Ireland to deduct the full cost of the equipment from their profits in the year of purchase. As a result, the reduction in tax paid by the organisation in that year is currently 12.5% of the value of capital expenditure. By contrast, the Wear and Tear Allowance provides the same tax reduction, but this is spread evenly over an eight-year period. All companies, sole traders, and farmers that operate and pay corporation tax in Ireland can avail of the ACA scheme.

Further Information: <https://www.seai.ie/business-and-public-sector/business-grants-and-supports/accelerated-capital-allowance/>.

Support Scheme for Renewable Heat: The Support Scheme for Renewable Heat is a government funded initiative designed to increase the energy generated from renewable sources in the heat sector. The scheme is open to commercial, industrial, agricultural, district heating, public sector and other non-domestic heat users. The scheme aims to bridge the gap between the installation and operating costs of renewable heating systems and the conventional fossil fuel alternatives, and incentivise the development and supply of renewable heat.

Further Information: <https://www.seai.ie/business-and-public-sector/business-grants-and-supports/support-scheme-renewable-heat/>.

Energy Efficiency Obligation Scheme: SEAI is the administrator of the Energy Efficiency Obligation Scheme (EEOS). The scheme started in 2014. It places obligations on energy suppliers and distributors to deliver energy savings. This applies to all energy types, including electricity, gas, and solid fuel. Companies who sell large amounts of energy are known as obligated parties and they have targets under the scheme. Obligated parties offer supports to make your home or business more energy efficient. For every unit of energy saved through these projects, they achieve energy credits towards their targets. This will help Ireland to reach national and European energy saving targets.

Homeowners can get support from any obligated party – there is no requirement for their energy supplier to provide support. For an obligated party to claim energy credits, they must support the installation in some way and they must be involved before the measures were installed. It is recommended that homeowners contact their energy supplier or any of the other obligated parties to see if they are willing to provide support, before works begin. For homeowners, eligible measures include insulation, glazing, and heating, and for the non-residential sector, eligible measures also include ventilation, lighting, transport, combined heat and power, refrigeration, compressed air, and industry processes. Obligated parties can provide financial and technical support.

Further Information: <https://www.seai.ie/business-and-public-sector/business-grants-and-supports/energy-efficiency-obligation-scheme/>.

Project Assistance Grants: SEAI offers grants to businesses and public sector bodies who are seeking to develop energy saving projects. The aim of these projects should be to achieve significant energy savings and build good procurement practices. This can significantly reduce energy costs, enhance your organisation's reputation and image, improve competitiveness, improve the knowledge of your employees around reducing energy use, improve your Display Energy Certificate, and give you the ability to divert savings to other activities.

Further information: <https://www.seai.ie/business-and-public-sector/business-grants-and-supports/project-assistance-grants/>.

Energy Contracting: Energy Contracting is a 'pay for performance' approach to installing and operating energy technologies in your business. The option you choose influences the level of energy and cost savings guaranteed. The two ends of the continuum are:

- Simple - Contractual guarantee making a portion of payment conditional on performance
- Complex - Third parties take full performance and finance risk of the energy project but on the basis of having future savings as a revenue stream.

SEAI supports businesses considering Energy Contracting through the Project Assistance Grants (PAG) process. There are various labels applied to Energy Contracting approaches. There is usually a risk/reward dynamic in each type of contract i.e. the more risk you want to transfer to a third party the more it will reduce the reward to your business in the short term.

Further Information: <https://www.seai.ie/business-and-public-sector/business-grants-and-supports/energy-contracting/>.



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