

**WELCOME**

---

# **COVID RESTRICTIONS SUPPORT SCHEME (CRSS)**

***The webinar will commence shortly***

**20<sup>th</sup> November 2020**





**Fáilte Ireland**

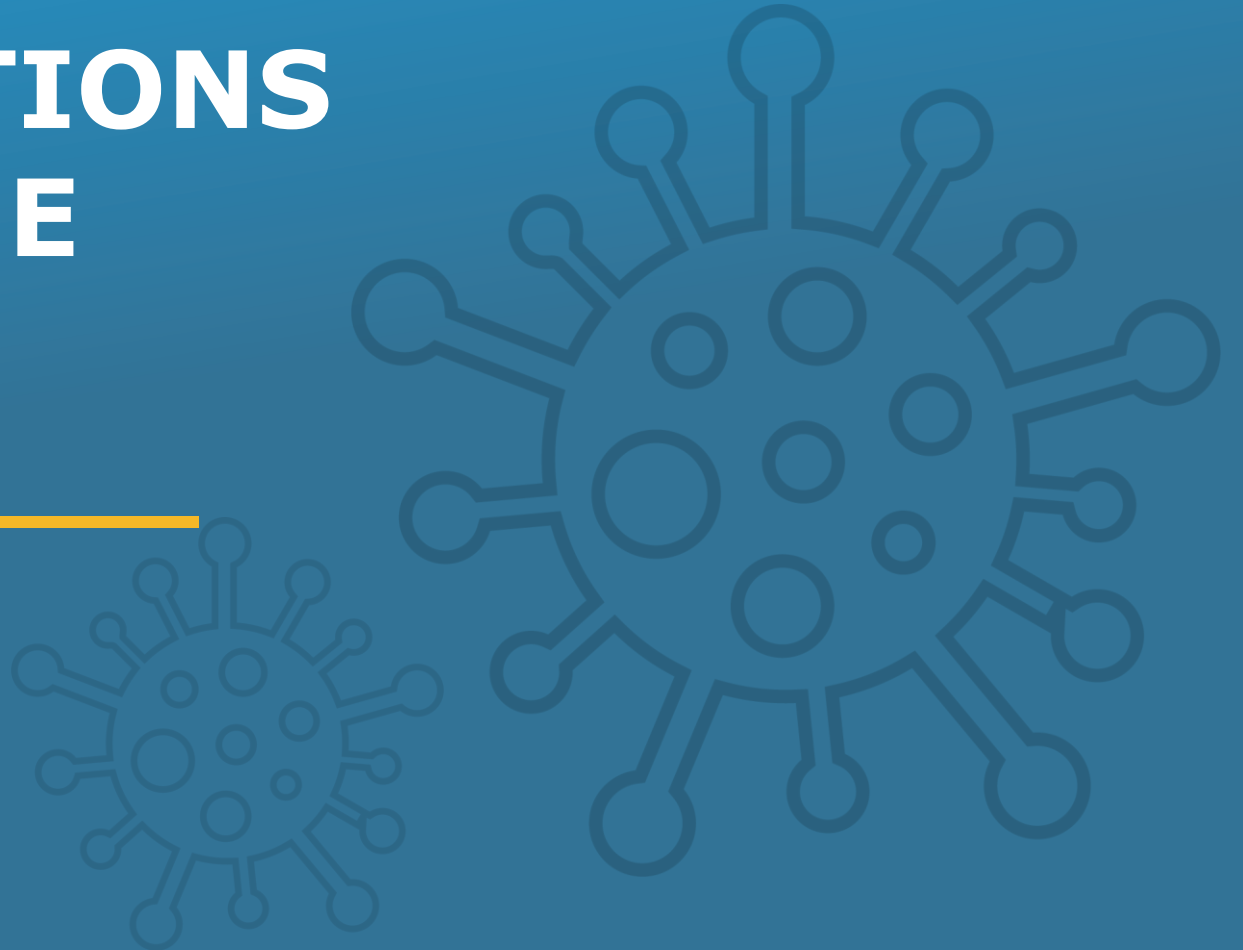
National Tourism Development Authority

# COVID RESTRICTIONS SUPPORT SCHEME (CRSS)

---

**Helen McDaid**

*Manager - Enterprise Supports*



## Running Order



11.00 – Introduction with Helen McDaid



11.05 – Scheme Context with Anne-Marie Walsh



11.10 – Scheme Overview with Jacqueline O’Callaghan and Katie Clair



11.40 – Q&A



12.15 – Webinar ends

# INTRODUCING OUR EXPERT PANELLISTS



**Anne-Marie Walsh**

Principal Officer, Tax Division  
*Department of Finance*



**Katie Clair**

Principal Officer  
*Revenue Commissioners*



**Jacqueline O'Callaghan**

Principal Officer  
*Revenue Commissioners*



**Hosted by**

**Helen McDaid**

Enterprise Supports Manager  
*Fáilte Ireland*



**Fáilte Ireland**

National Tourism Development Authority



**An Roinn Airgeadais**  
Department of Finance



**Anne Marie Walshe**

Principal Officer, Tax Division

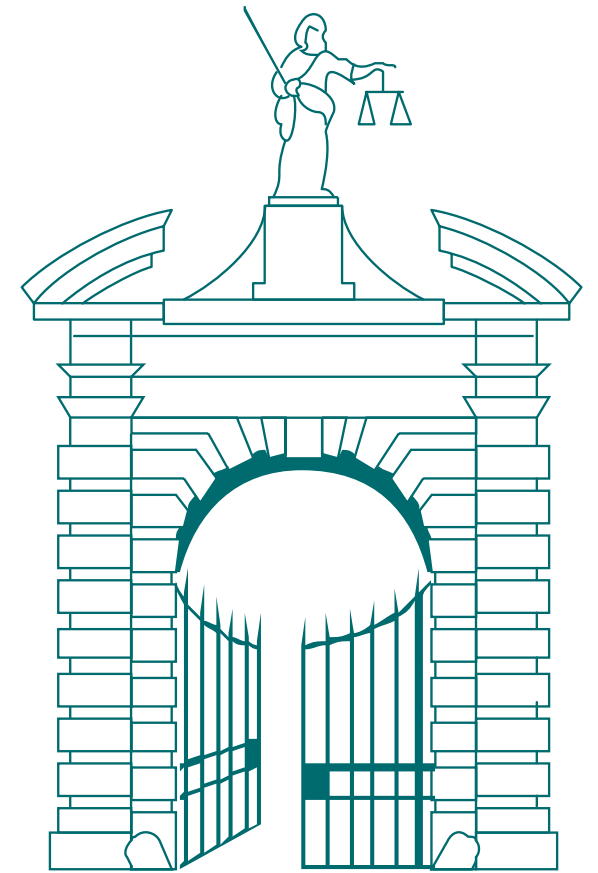
*Department of Finance*





**Katie Clair**  
Principal Officer  
*Revenue*





# Covid Restrictions Support Scheme (“CRSS”)

Fáilte Ireland

November 2020

# Agenda

- Overview of CRSS
- Eligibility Criteria
- How to apply
- Registration
- Claim
- The CRSS payment
- Questions and Answers



# Overview of CRSS

- Details of the proposed Covid Restrictions Support Scheme (“CRSS”) were published in the Finance Bill 2020.
- The CRSS is a targeted support for businesses significantly impacted by restrictions introduced by the Government under public health regulations to combat the effects of the Covid-19 pandemic.
- The scheme will operate on a self-assessment basis.
- **Information currently provided on how the CRSS will operate is based on proposed legislation contained in Finance Bill 2020, as initiated.**

# Eligibility Criteria



# Who is eligible?

- **Companies, Self Employed Individuals** and **Partnerships**
- Carrying on a Trade or Trading Activities either solely or in partnership
- Profits - **chargeable to tax under Case I Schedule D**
- **Fixed business premises** - located in a region subject to restrictions introduced in line with the Living with Covid 19 plan
- **Living with Covid 19 Restrictions** – must require the business to prohibit or considerably restrict customers from accessing their business premises
- Because of Covid 19 Restrictions – **Turnover must be no more than 25% of an amount equal to the average weekly turnover in 2019 ( or 2020 for new businesses)**

# Tourism sector: eligibility criteria considered

## Trading Requirement

- **Trading requirement** – To avail of the scheme business profits or gains must be chargeable to tax under **Case I of Schedule D**:
  - Scheme does not apply to professions
  - Scheme does not apply to businesses who are exempt from tax
- This trading/Sch. D Case I requirement may exclude certain **“Not for Profit Entities, Charitable Bodies and Sports Organisations”** from the scope of CRSS
- **This does not necessarily mean that the business in question is actually making profits only that they are chargeable to tax under Case I of Schedule D.**

# Tourism sector: eligibility criteria considered

## Business Premises Requirement

- **Business premises** requirement – To avail of the scheme the business activity must be ordinarily carried on in a business premises being a **Building** or other **similar fixed physical structure**
- What would constitute a business premises for CRSS generally:
  - Hotels, Bars, Pubs, Restaurants and Cafes
- What would not constitute a business premises for CRSS generally:
  - Mobile premises or premises which are not permanently fixed in place
    - Boats, Taxis, Vans, Trucks etc

# Tourism sector: eligibility criteria considered

## Seasonal Businesses

- **25% Turnover** - the turnover of the business in the period for which the restrictions are in operation will be no more than 25% of an amount equal to the average weekly turnover of the business in 2019
- **13 October 2020** - only businesses who are subject to Government restrictions from that day onwards are eligible to claim
- Open for the winter months to compensate for lack of trade during the summer
- **Intention to re-open** - a business must intend to resume trading when the restrictions are lifted

# Tourism sector: eligibility criteria considered

## Restriction Requirement

- **Restriction requirement** – To avail of the scheme the business must be restricted directly as a result of Public Health Regulations, introduced under powers given by the Health Act 1947 for the purpose of preventing, reducing and minimising the risk of transmission of the Covid-19 virus.
- Businesses must be able to demonstrate that such restrictions either **prohibited completely** or **significantly restricted** the general public from having **access to the business premises**.
- Business must be able to demonstrate that such restrictions **temporarily suspended** or **disrupted** their business operations

# Tourism sector: eligibility criteria considered

## Turnover Test

- **Reduction in Turnover requirement “Turnover Test”** – 25% or less of weekly turnover for a relevant period.
- For established businesses ( a business that commenced prior to 26 December 2019) the relevant prior period will be 1 January 2019 to 31 December 2019
- For new businesses ( a business that commenced on or after 26 December 2019 but before 12 October 2020) the relevant prior period will be from date the business commenced to 12 October 2020.



# Tourism sector: eligibility criteria considered

## Tourism Sector: Types of Business Activity generally within scope of CRSS

- Accommodation Providers: Hotels, B&B's and Guesthouses
- Bars, Pubs, Restaurants and Cafes
- Indoor cultural attractions: Museums, Galleries, Cinemas and Theatres
- Other types of indoor visitor attractions: Whiskey Distillery, Indoor Amusement Arcades

These are indicative broad categories only. Each business must determine relevant eligibility for the scheme in its own right.

# Tourism sector: eligibility criteria considered

## **Tourism Sector: Types of Business Activity generally not within scope of CRSS**

- Tour companies: Bus, Bike and Boating
- Outdoor attractions: Parks, Forests, Waterways
- Pop Up or Mobile businesses, Outdoor markets
- Outdoor events and activities: Walking, Hiking, Horse Riding, Biking, any activity carried on outdoors

## **Clarification on Ticket Booths and Sales Offices**

In order to qualify for CRSS the actual business activity must be carried on indoors from a building or similar fixed physical structure – not just the actual ticketing or sales office function.

A ticketing booth selling tickets for a bus, bike or boat tour for example would not constitute a business premises for the purposes of the scheme.

# How to Apply



# How to apply?

- Applications for CRSS are made through the **Revenue Online system (ROS)**
- **Two step process** involved:
  - Registration
  - Claim
- **Information requirements**
- **Declarations** to be made by claimant at both stages

# How to Register

The registration process involves a number of steps:

- **Input all information requirements including:**

- Business Premises Name and Address
- Business sector
- Turnover information
- Vat information

- **Declarations** to be made by claimant at registration stage around eligibility, terms and conditions

and that all information provided is correct and complete.

# How to Register

Log onto ROS

ROS Home Screen

Manage Tax Registrations

The screenshot displays the ROS Home Screen with the following sections and links:

- Payments & Refunds**
  - [Submit a Payment](#)
  - [Manage Bank Accounts](#)
- Gifts & Inheritance**
  - [Statement of Affairs \(Probate\) Form SA.2](#)
- Other Services**

<ul style="list-style-type: none"> <li><a href="#">MyEnquiries</a></li> <li><a href="#">Receipts Tracker</a></li> <li><a href="#">Stay and Spend - Service Provider Registration</a></li> <li><a href="#">Manage Tax Clearance</a></li> <li><a href="#">Verify Tax Clearance</a></li> <li><a href="#">Manage Financial Statements</a></li> <li><a href="#">Manage Reporting Obligations</a></li> <li><b><a href="#">Manage Tax Registrations</a></b></li> <li><a href="#">Charities and Sports Bodies eApplication</a></li> <li><a href="#">Trust Register Functions</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Drivers &amp; Passengers with Disabilities</a></li> <li><a href="#">eRepayment Claims</a></li> <li><a href="#">VRT Certificate of Conformity</a></li> <li><a href="#">VRT EU Leased Vehicle - Leasee</a></li> <li><a href="#">Letter Of Tax Residence</a></li> <li><a href="#">Capital Gains Clearance</a></li> <li><a href="#">Customs UCC Portal</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Mobile Access</a></li> <li><a href="#">Download Pre-populated Returns</a></li> <li><a href="#">Secure Upload/Download Service</a></li> <li><a href="#">VAT MOSS</a></li> <li><a href="#">VAT OSS</a></li> <li><a href="#">View Property History</a></li> <li><a href="#">Manage LPT / HC arrears</a></li> <li><a href="#">Transfer Property</a></li> </ul>
---	--	---

# How to Register

The screenshot displays the 'eRegistration' section of the Revenue website. At the top, there is a navigation bar with tabs for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. Below this, the 'eRegistration' heading is followed by a list of registration options. A red box highlights the 'COVID Restrictions Support Scheme - CRSS' option, which is currently 'Not Registered' and has a 'Register' button. Other options include 'Income Tax - IT' (Active), 'Capital Acquisitions Tax - CAT' (Not Registered), 'Capital Gains Tax - CGT' (Not Registered), 'Value Added Tax - VAT' (Not Registered), and 'Employer (PAYE/PRSI)' (Active).

**MY SERVICES** | **REVENUE RECORD** | **PROFILE** | **WORK IN PROGRESS** | **ADMIN SERVICES**

### eRegistration

**Manage Your Tax Registrations and TAIN Links**  
**Notes:**  
You may add multiple requests to 'Your Requests' area.  
You will be brought back to this screen after completing each request form.  
Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

#### Registration Options

<b>Income Tax - IT</b> Status: Active Number: 03638481HH Agent: n/a	<a href="#">Cease Registration &gt;</a>
<b>Capital Acquisitions Tax - CAT</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Capital Gains Tax - CGT</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>COVID Restrictions Support Scheme - CRSS</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Value Added Tax - VAT</b> Status: Not Registered	<a href="#">Register &gt;</a>
<b>Employer (PAYE/PRSI)</b> Status: Active Number: 03638481HH Agent: n/a	<a href="#">Cease Registration &gt;</a>

# How to Register

**eRegistration**

A guide is available on the Revenue website to assist with completing these details: [Guidelines on the Operation of CRSS](#)

**Trade Details (per premises)**

\* Denotes a required field

Note: A business carried on in Partnership should only be registered by the precedent partner under the tax reference number of the Partnership trade

Address:

Business/Premises Name \* ?

Address Line 1 \*

Address Line 2 \*

Address Line 3

County \*

Eircode \* ?

Business Sector \*

Is this registration on behalf of a Partnership? If 'Yes', this form should only be completed by the precedent partner under the Partnership tax reference number \*  Yes  No

Business Account Details:

Did your Business Operate prior to 26 December 2019? \*  Yes  No

Name	Address	Business Sector	Partnership	Year	Weekly Turnover	VAT on Sales	Other Income	Action
<input type="button" value="Cancel"/> <span style="float: right;"><input type="button" value="Next &gt;"/></span>								



# How to Register

eRegistration

A guide is available on the Revenue website to assist with completing these details: [Guidelines on the Operation of CRSS](#)

**Trade Details (per premises)**

\* Denotes a required field

Note: A business carried on in Partnership should only be registered by the precedent partner under the tax reference number of the Partnership trade

Address:

Business/Premises Name \* ?

Address Line 1 \*

Address Line 2 \*

Address Line 3

County \*

Eircode \* ?

Business Sector \*

Is this registration on behalf of a Partnership? If "Yes", this form should only be completed by the precedent partner under the Partnership tax reference number \*  Yes  No

**Business Account Details:**

Did your Business Operate prior to 26 December 2019? \*  Yes  No

Average Weekly Turnover exclusive of VAT for 1 January 2019 to 31 December 2019 \* ?

VAT on Sales (T1 Figure from the VAT Returns) for 1 January to 31 December 2019 \* ?

Income Other than Trading Income for 1 January 2019 to 31 December 2019 \* ?

Name	Address	Business Sector	Partnership	Year	Weekly Turnover	VAT on Sales	Other Income	Action
<input type="button" value="X Cancel"/> <span style="float: right;"><input type="button" value="Next &gt;"/></span>								

# How to Register – (New Business)

eRegistration

A guide is available on the Revenue website to assist with completing these details: [Guidelines on the Operation of CRSS](#)

**Trade Details (per premises)**

\* Denotes a required field

Note: A business carried on in Partnership should only be registered by the precedent partner under the tax reference number of the Partnership trade

Address:

Business/Premises Name \* ?

Address Line 1 \*

Address Line 2 \*

Address Line 3

County \*

Eircode \* ?

Business Sector \*

Is this registration on behalf of a Partnership? If "Yes", this form should only be completed by the precedent partner under the Partnership tax reference number \*  Yes  No

**Business Account Details:**

Did your Business Operate prior to 26 December 2019? \*  Yes  No

Average Weekly Turnover exclusive of VAT for 1 January 2020 to 12 October 2020 \* ?

VAT on Sales (T1 Figure from the VAT Returns) for 1 January to 12 October 2020 \* ?

Income Other than Trading Income for 1 January 2020 to 12 October 2020 \* ?

Name	Address	Business Sector	Partnership	Year	Weekly Turnover	VAT on Sales	Other Income	Action
<input type="button" value="Cancel"/> <span style="float: right;"><input type="button" value="Next"/></span>								

# How to Register – (Declarations)

**eRegistration**

**Registration Declaration**

\* I declare that I have read the eligibility criteria for the Covid Restrictions Support Scheme. I undertake that the business will abide by the terms and conditions of the scheme. I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.

\* I declare that, to the best of my knowledge and belief, the information entered is correct and complete.

[Next >](#)

# How to claim

The claim process involves a number of steps:

- Access through Revenue Online system (ROS)
- Input the relevant claim details required:
  - Business premises
  - Claim period start and end dates
  - Bank details for receipt of CRSS payment
- **Declarations and acknowledgements** to be made by claimant at claim stage around eligibility, public health restriction, publication, average turnover, terms and conditions, intention to resume trading and that all information provided is correct and complete.

# How to claim

**Select a tax**

---

Please select the tax you are claiming.

- SSDT - Sugar Sweetened Drinks Tax - Exporter
- STAMP - Stamp Duty Section 83D Refund Claim [i](#)
- CRSS - Covid Restrictions Support Scheme
- VAT - Value Added Tax

---

# How to claim

## Overview

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

### Are you eligible?

- ✓ Are you trading as a company, self-employed individual or a partnership?
- ✓ Is your trade or trading activity chargeable to tax under Case I of Schedule D?
- ✓ Is your business premises located in a region subject to COVID restrictions?
- ✓ Is your business required to prohibit or considerably restrict customers from accessing the business premises?

More detailed information is available [here](#).

The sections are as follows

- Step One:**  
Details of the Claim
- Step Two:**  
Bank Details
- Step Three:**  
Summary and Declaration
- Step Four:**  
Sign and Submit

✕ Cancel

Continue →

# How to claim

## Claim Details

### Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Select eligible businesses from the drop-down list below. This list contains those businesses entered during the CRSS Registration stage. [i](#)


#### Business premises


##### Business premises #1

Please select ▾

[Add another business](#)

Calculate 

 Cancel

 Back

Continue 

# How to claim

## Claim Details

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Select eligible businesses from the drop-down list below. This list contains those businesses entered during the CRSS Registration stage. [?](#)

**Business premises**

Business premises #1:  Start period:  End period:

Pre-Covid weekly turnover [?](#):

**Continued CRSS eligibility**  
Please confirm that the expected average weekly turnover for the claim periods selected above does not exceed €250.

[Add another business](#)

[Calculate](#)

**Claim amount calculation**

Based on your information provided above, you are making a claim to receive the following amount from the CRSS scheme:

Business premises	Weekly refund	No. of weeks	Claim amount
Test12	€100.00	8	€800.00
<b>Total claim:</b>			<b>€800.00</b>

[Cancel](#) [Back](#) [Continue](#)



# How to claim

## Bank Details

### Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

Please fill in the bank details to be used by Revenue to make an electronic refund for this Claim.

Name of the account holder

BIC (Bank Identifier Code)

IBAN (International Bank Account Number)

# How to claim

## Summary

Submit a claim for Covid-19 Restrictions Support Scheme (CRSS)

### Personal Details

**PPSN:** 2398394Q

**Name:** Account Holder

### Claim Details

[Edit](#)

**Business premises:** Test12

**Address:** sfa, fasasf, sf, Dublin 9, W344554

**Type:** Personal Services (Hairdressers, Beauticians, etc)

**Start period:** 13/Oct/2020 - 18/Oct/2020

**End period:** 30/Nov/2020 - 06/Dec/2020

**Continued CRSS eligibility declaration:** Yes

### Claim amount calculation

Based on your information provided above, you are making a claim to receive the following amount from the CRSS scheme:

Business premises	Weekly refund	No. of weeks	Claim amount
Test12	€100.00	8	€800.00
<b>Total claim:</b>			<b>€800.00</b>

# How to claim

€ Bank Details <a href="#">Edit</a>
<b>Account Name:</b> Account Holder
<b>BIC:</b> AIBKIE2D
<b>IBAN:</b> *****2493

**Please tick the checkboxes below if the declaration is correct.**

- I acknowledge that as a recipient of the CRSS, the name under which the business activity is carried on, a description of the business activity and the address including Eircode, of the business premises, will be published on the website of the Revenue Commissioners.
  
- I confirm that my business is significantly impacted by restrictions introduced by Public Health Regulations made under sections 5 and 31A of the Health Act 1947 for the purpose of preventing the transmission of Covid-19 , such that my customers are prohibited or significantly restricted from entering my business premises, and I declare that my business has been forced to close or trade at significantly reduced levels **as a direct result of** those restrictions.
  
- I declare that:
  - a. That the weekly turnover of the business in respect of the period being claimed does not exceed 25% of the average weekly turnover as entered during the registration stage.
  - b. to the best of my knowledge and belief, this return is correct and complete.
  - c. I intend to recommence trading when the restrictions no longer apply.

[← Back](#) [Print](#) [Submit ↗](#)

# CRSS Payment



# The CRSS payment

- The CRSS scheme makes a cash payment known as an “**Advance Credit for Trading Expenses (ACTE)**”
- **ACTE Payment** will be calculated by reference to a weekly amount based on the turnover of the business for a prior period.
- **ACTE calculation amount** - will be calculated as 10% of average weekly turnover, that does not exceed €20,000 and 5% of the average weekly turnover that exceeds €20,000 – subject a maximum amount of €5,000.
- **Tax treatment:** CRSS payment is taken into account when calculating profits for tax purposes but any additional **tax liability will only arise when the business in question is profit making.**

# The CRSS payment

## Pub located on “Wild Atlantic Way”

- Turnover in 2019 = €910,000
- Weekly turnover in 2019 = €17,500
- 10% = CRSS payment of €1,750 due per week since 13 October

## Large Hotel in Dublin

- Turnover in 2019 = €12,300,000
- Weekly turnover in 2019 = €236,538
- CRSS payment is 10% on first €20,000 of weekly turnover and 5% above that, subject to a cap of €5,000 per week.
- This case is due the maximum of €5,000 per week since 13 October

## Restaurant in Athlone

- Turnover in 2019 = €1,650,000
- Weekly turnover in 2019 = €31,731
- CRSS payment is 10% on first €20,000 of weekly turnover = €2,000 + 5% on balance of €11,731 = €587
- CRSS payment of €2,587 due per week since 13 October

**Pub**



€910,000 - 2019 turnover

21 - employees in August 2020

**Impact of Covid Restrictions on Business**



Significant restrictions on members of the public accessing business premises



Turnover during restrictions will be no more than 25% of the 2019 average weekly turnover



Pub is tax cleared, and up to date with VAT obligations

**Government Covid Supports Available**

TWSS

€

€2,300

Weekly equivalent for August\*

EWSS

€

€2,100

Weekly equivalent for September\*

CRSS

€

€1,750

Weekly from 13 October 2020

Tax Liability Warehouse\*\*




€19,000 VAT

\*Amounts payable can vary by reference to pay frequency, pay rates, part time employees and employee eligibility

\*\* Tax debt warehousing allows businesses adversely affected by COVID-19 to defer unpaid VAT from Jan/Feb 2020 and Employers PAYE (income tax, USC, Employers PRSI, LPT) from February 2020. Such debts can be warehoused up to 12 months interest free.

Examples are shown for the purposes of illustration. Not all businesses impacted by Covid have opted to defer their VAT and/or PAYE liabilities.

## Hotel

		€12,300,000 - 2019 turnover
		238 - employees in August 2020

## Impact of Covid Restrictions on Business



Significant restrictions on members of the public accessing business premises



Turnover during restrictions will be no more than 25% of the 2019 average weekly turnover



Hotel is tax cleared, and up to date with VAT obligations

## Government Covid Supports Available

TWSS	EWSS	CRSS	Tax Liability Warehouse**
€	€	€	
€40,800	€26,000	€5,000	€240,000 VAT
Weekly equivalent for August*	Weekly equivalent for September*	Weekly from 13 October 2020	€90,000 PAYE

\*Amounts payable can vary by reference to pay frequency, pay rates, part time employees and employee eligibility

\*\* Tax debt warehousing allows businesses adversely affected by COVID-19 to defer unpaid VAT from Jan/Feb 2020 and Employers PAYE (income tax, USC, Employers PRSI, LPT) from February 2020. Such debts can be warehoused up to 12 months interest free.

Examples are shown for the purposes of illustration. Not all businesses impacted by Covid have opted to defer their VAT and/or PAYE liabilities.



## Restaurant



€1,650,000 - 2019 turnover

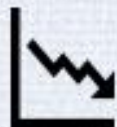


21 - employees in August 2020

## Impact of Covid Restrictions on Business



Significant restrictions on members of the public accessing business premises



Turnover during restrictions will be no more than 25% of the 2019 average weekly turnover



Restaurant is tax cleared, and up to date with VAT obligations

## Government Covid Supports Available

TWSS	EWSS	CRSS	Tax Liability Warehouse**
€	€	€	
€4,700	€2,850	€2,587	€49,500 VAT €27,600 PAYE
Weekly equivalent for August*	Weekly equivalent for September*	Weekly from 13 October 2020	

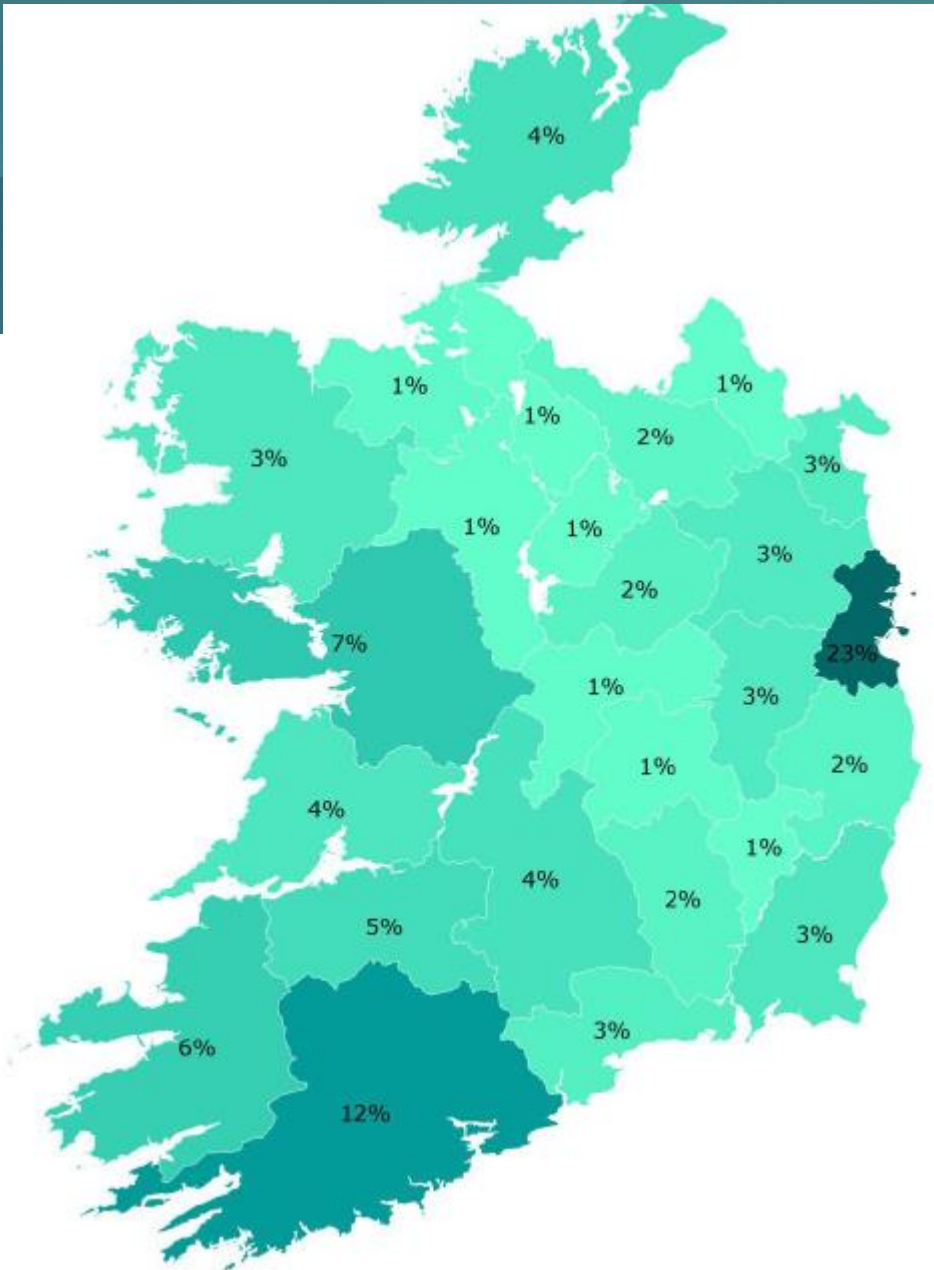
\*Amounts payable can vary by reference to pay frequency, pay rates, part time employees and employee eligibility

\*\* Tax debt warehousing allows businesses adversely affected by COVID-19 to defer unpaid VAT from Jan/Feb 2020 and Employers PAYE (income tax, USC, Employers PRSI, LPT) from February 2020. Such debts can be warehoused up to 12 months interest free.

Examples are shown for the purposes of illustration. Not all businesses impacted by Covid have opted to defer their VAT and/or PAYE liabilities.

# Miscellaneous

- **Tax clearance:** Businesses must maintain their tax clearance status to avail of CRSS
- **Appeals process:** There will be an appropriate appeals mechanism for businesses to follow if they feel they were unfairly refused access to the scheme
- **Clawback:** Conversely, if businesses make incorrect or false claims Revenue will have the power to clawback any amounts unduly awarded and the powers to charge Interest and Penalties where appropriate
- **Publication:** The name and address of all businesses who make a claim under CRSS will be published on the Revenue website



Up to 19 November, **11,800 businesses have registered 13,200 premises** for CRSS with Revenue.

A further 1,800 applications are currently being processed.

# How to Contact Us

## MyEnquiries

Through ROS access MyEnquiries using the ‘My Services’ tab under ‘Other Services’.

- **eTax Clearance** queries – Select “Enquiry relates to” – “Tax Clearance” And “More Specifically” “Tax Clearance”
- **CRSS queries** – Select “Enquiry relates to” and “COVID restrictions support scheme (CRSS)” And “More Specifically” – “CRSS”

# Questions and Answers

## QUESTION AND ANSWER SESSION

# Covid Restrictions Support Scheme (“CRSS”)

Fáilte Ireland

November 2020



## COVID RESTRICTIONS SUPPORT SCHEME (CRSS)

---

**Q & A**





**Fáilte Ireland**

National Tourism Development Authority

---

# Thank-you

## **Covid Restrictions Support Scheme**

[Click here for Revenue Guidelines on the CRSS Scheme](#)

