



NOTICE BY TREASURY – CORONAVIRUS (COVID-19)

Laid before Tynwald 20 October 2020

Coming into operation 27 March 2020

THIS CIRCULAR SUPERSEDES GOVERNMENT CIRCULAR NO. 2020/0006 FOR PURPOSES OF THE CORONAVIRUS BUSINESS SUPPORT SCHEME 2020 [SD 2020/0156].

RELEVANT SECTORS, FOR THE PURPOSES OF:

THE CORONAVIRUS BUSINESS SUPPORT SCHEME 2020 [SD 2020/0156]

(AS AMENDED BY SD 2020/0188 AND SD 2020/0289)

RELEVANT SECTOR	EFFECTIVE FROM DATE	EFFECTIVE END DATE
<i>TOURIST ACCOMMODATION</i> "Tourist Accommodation" means a business with income wholly or mainly from any of the premises specified in Schedule 4 to the Tourist Act 1975 (Appendix A) excluding temporary campsites and homestay.	17 March 2020	10 July 2020
<i>CATERING AND ENTERTAINMENT</i> "Catering and Entertainment" means a business with income wholly or mainly from— (a) carrying out any of the activities related to any stage of the production, processing and distribution of food excluding large retailers ¹ ;	17 March 2020	10 July 2020

¹ any retailer that is liable to pay or will be liable to pay income tax at a 10% rate under the large retailers tax for the 2018/19 income tax year.

<p>(b) premises which are registered with the Department of Environment, Food and Agriculture as a food business, such as coffee shops, cafes and restaurants;</p> <p>(c) premises in respect of which a licence, granted under the Licensing Act 1995, is in force, such as bars, nightclubs and public houses, whether or not they serve food;</p> <p>(d) parks, gardens, recreation grounds, playgrounds, public walks and pleasure grounds;</p> <p>(e) indoor and outdoor leisure facilities consisting of gymnasia, swimming pools and other water facilities, skating rinks, tennis, squash and badminton courts, bowling centres, golf courses, dance studios, riding schools and other centres for sporting activities;</p> <p>(f) sporting and recreational activities on inland and coastal waters;</p> <p>(g) shooting, archery or similar activity;</p> <p>(h) any theatre, concert hall, cinema, dance hall or other premises (including facilities in the open air) suitable for —</p> <p style="padding-left: 40px;">(i) the giving of entertainments; or</p> <p style="padding-left: 40px;">(ii) the provision of amusements;</p> <p>(i) premises and other facilities for the holding of conferences.</p> <p>excluding non-permanent events and festivals.</p>		
<p><u>TRAVEL AND TOUR OPERATORS</u></p> <p>“Travel and tour operators” means a business that has income wholly or mainly from the business of operating in the travel sector or as a tour or travel operator. Such businesses include but are not limited to travel agents, coach operators, private car hire operators, car rental and taxi services but does not include shipping companies.</p>	17 March 2020	10 July 2020
<p><u>TRAVEL AND TOUR OPERATORS</u></p> <p>“Travel and tour operators” means:</p> <ul style="list-style-type: none"> • a travel agent; • a tour operator; • a coach operator; • a private car hire operator; • a car rental business; • an airport/seaport based taxi operator; or • an airport parking/valeting business; <p>with income wholly or mainly from such an operation and which has and continues to suffer at least a 50% reduction in turnover as a direct result of the border restrictions.</p>	10 July 2020	

<p><u>LOGISTICS</u></p> <p>“Logistics” means a business with income wholly or mainly from the transport of goods to and from the Island including removal companies, haulage and freight operators.</p>	17 March 2020	10 July 2020
<p><u>RETAIL</u></p> <p>“Retail” means a business carried on in the Island with income wholly or mainly from —</p> <ul style="list-style-type: none"> (a) the retail sale of goods other than the sale of food; (b) a post office; (c) hairdressing or the provision of beauty treatments; (d) grooming of pets where no element of kennelling is provided; (e) a florist; (f) the hiring out of domestic or personal goods or articles; or (g) the reception of goods to be washed, cleaned or repaired; <p>excluding large retailers².</p>	17 March 2020	10 July 2020
<p><u>CONSTRUCTION</u></p> <p>“Construction” means a business with income wholly or mainly from —</p> <ul style="list-style-type: none"> (a) the erection, extension, alteration, maintenance or repair of a building; (b) the provision, extension or repair of windows, roof lights, roof windows, doors, air-conditioning units or systems, heating or hot water boilers, or hot water vessels; (c) the insertion of insulation material into a cavity wall of a building; (d) work involving the underpinning of a building; (e) work involving the erection of earth retaining structures; (f) work involving laying of any drain or private sewer in connection with a building, extension or repair to a building; (g) the conservation of fuel and power in buildings; (h) any other general construction work, whether on a building or not; (i) the designing of buildings; (j) managing the costs of a construction project through the calculation of the cost of the 	17 March 2020	10 July 2020

² any retailer that is liable to pay or will be liable to pay income tax at a 10% rate under the large retailers tax for the 2018/19 income tax year.

<p>(k) materials and labour necessary; the painting and decorating of houses, businesses or any other building; or</p> <p>(l) horticulture or the general care of gardens or grounds of a home, business concern, or other property.</p>		
<p><u>EDUCATION</u></p> <p>“Education” means a business with income wholly or mainly from the provision of giving systematic instruction to individuals to enable the acquisition of knowledge and/or skills by that individual. Including but not restricted to child care and nurseries.</p>	17 March 2020	10 July 2020
<p><u>ANIMAL CARE</u></p> <p>“Animal Care” means a business carried on in the Island with income wholly or mainly from —</p> <p>(a) the keeping of animals in a boarding establishment which is licensed under the Animal Boarding Establishments (Isle of Man) Act 1973; or</p> <p>(b) the provision of a “day care” facility for animals.</p>	17 March 2020	10 July 2020
<p><u>ANIMAL CARE</u></p> <p>“Animal Care” means a business carried on in the Island with income wholly or mainly from the keeping of animals in a boarding establishment which is licensed under the Animal Boarding Establishments (Isle of Man) Act 1973 and which has and continues to suffer at least a 50% reduction in turnover as a direct result of the border restrictions.</p>	10 July 2020	
<p><u>COMMERICAL FISHING</u></p> <p>“Commercial fisher” means a business or individual with income derived wholly or mainly from carrying out the capture of sea fish from a fishing vessel registered as such with the Isle of Man Ship Registry and in respect of which a valid Isle of Man Sea Fishing Licence has been issued by the Department of Environment Food and Agriculture.</p>	17 March 2020	10 July 2020
<p><u>GENERAL</u></p> <p>Any business directly linked to the tourism and travel sector that can prove to the satisfaction of the Chief Executive of the Department for Enterprise that it has and continues to suffer at least 50% reduction of turnover as a direct result of the border restrictions and COVID 19.</p>	10 July 2020	

Tourist Act 1975

SCHEDULE 4 DESCRIPTIONS OF LAND INCLUDED IN EXPRESSION "TOURIST PREMISES" Section 21

1. Any premises used for the lodging for reward of tourists or visitors.
2. Residential hotels.
3. Holiday hotels.
4. Private hotels.
5. Tourist inns.
6. Motor inns.
7. Road houses.
8. Guest houses.
9. Boarding houses.
10. Lodging houses.
11. Flats, flatlets or other rented accommodation used or intended to be used for accommodating tourists.
12. Holiday hostels.
13. Holiday camps.
14. Holiday villages.
15. Camping sites.
16. Caravan sites.