



NOTICE BY TREASURY – COVID 19 SALARY SUPPORT SCHEME

Laid before Tynwald

Coming into operation 19 July 2021

COVID 19 SALARY SUPPORT SCHEME [SD 2020/0190]

EXCLUDED SECTORS (PARAGRAPH 3 AS AMENDED BY SD 2020/0305)

From 2 March 2020 to 19 July 2020 “excluded sector” means—

- The finance sector including but not restricted to—
 - (i) banking;
 - (ii) insurance;
 - (iii) fund industry including managers and administrators;
 - (iv) accountancy services, except for those businesses with 25 employees or less where the majority of their clients are in the Isle of Man;
 - (v) trust and corporate service providers;
 - (vi) other financial services.
- Legal services, except where at least 30% of the income of the provider of those services is derived from either or a combination of conveyancing and legal aid related work.
- IT; information technology and digital
- E-gaming etc., except for those businesses with less than 20 employees whose business generates at least 50 percent of its revenue from Sportsbook income (sports betting, rather than Casino).
- Space and utilities (including gas and telecoms).
- Public administration
- 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.
- Any business that receives a significant amount of its income from Isle of Man Government in any way and including payments for underwritten events.

- Any constituent entity of a MNE group under the Income Tax (Country-by-Country Reporting) Regulations 2017¹ (total consolidated group revenue of 750 million Euro or more).

From 20 July 2020 to 16 August 2020 “excluded sector” means—

- The finance sector including but not restricted to—
 - (i) banking;
 - (ii) insurance;
 - (iii) fund industry including managers and administrators;
 - (iv) accountancy services;
 - (v) trust and corporate service providers;
 - (vi) other financial services.
- Legal services.
- E-gaming etc.
- IT; information technology and digital.
- Space and utilities (including gas and telecoms).
- Public administration
- 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.
- Any business that receives a significant amount of its income from Isle of Man Government in any way and including payments for underwritten events.
- Any constituent entity of a MNE group under the Income Tax (Country-by-Country Reporting) Regulations 2017² (total consolidated group revenue of 750 million Euro or more).
- Agriculture and Forestry
- Construction and related trade workers.
- Education / Teaching (Private)
- Mining & Quarrying
- Other Professional Services
- Wholesale Distribution

From 17 August 2020 to 11 October 2020 “excluded sector” means—

All sectors except travel and tourism.

From 12 October 2020 to 3 January 2021 “excluded sector” means—

All sectors except—

- Travel and tourism; and
- Launderettes, where, in the year prior to the COVID-19 pandemic, more than 50% of the businesses’ turnover was derived from the hotel and tourist trade.

¹ SD 2017/0091

² SD 2017/0091

From 4 January 2021 to 25 April 2021 “excluded sector” means—

- The finance sector including but not restricted to—
 - (i) banking;
 - (ii) insurance;
 - (iii) fund industry including managers and administrators;
 - (iv) accountancy services, except for those businesses with 25 employees or less where the majority of their clients are in the Isle of Man;
 - (v) trust and corporate service providers;
 - (vi) other financial services.
- Legal services, except where at least 30% of the income of the provider of those services is derived from either or a combination of conveyancing and legal aid related work.
- IT; information technology and digital
- E-gaming etc., except for those businesses with less than 20 employees whose business generates at least 50 percent of its revenue from Sportsbook income (sports betting, rather than Casino).
- Space and utilities (including gas and telecoms).
- Public administration
- 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.
- Any business that receives a significant amount of its income from Isle of Man Government in any way and including payments for underwritten events.
- Any constituent entity of a MNE group under the Income Tax (Country-by-Country Reporting) Regulations 2017³ (total consolidated group revenue of 750 million Euro or more).

From 26 April 2021 to 23 May 2021 “excluded sector” means—

- The finance sector including but not restricted to—
 - (i) banking;
 - (ii) insurance;
 - (iii) fund industry including managers and administrators;
 - (iv) accountancy services, except for those businesses with 25 employees or less where the majority of their clients are in the Isle of Man;
 - (v) trust and corporate service providers;
 - (vi) other financial services.
- Legal services, except where at least 30% of the income of the provider of those services is derived from either or a combination of conveyancing and legal aid related work.
- IT; information technology and digital
- E-gaming etc., except for those businesses with less than 20 employees whose business generates at least 50 percent of its revenue from Sportsbook income (sports betting, rather than Casino).
- Space and utilities (including gas and telecoms).
- Public administration

³ SD 2017/0091

- 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.
- Any business that receives a significant amount of its income from Isle of Man Government in any way and including payments for underwritten events.
- Any constituent entity of a MNE group under the Income Tax (Country-by-Country Reporting) Regulations 2017⁴ (total consolidated group revenue of 750 million Euro or more).
- Construction and related trade workers.

From 24 May 2021 to 2 January 2022 "excluded sector" means—

All sectors except—

- Travel and tourism; and
- Launderettes, where, in the year prior to the COVID-19 pandemic, more than 50% of the businesses' turnover was derived from the hotel and tourist trade.

This notice supersedes GC 2021/0082.

⁴ SD 2017/0091