



Fixed Costs Support Scheme Guidance

Please note: the scheme guidance has been updated to reflect the removal of public health restrictions. Please check your eligibility on gov.je and within the document below.

Introduction

1. The Government of Jersey Fixed Costs Support Scheme (FCSS) is a scheme which makes a financial contribution towards a business' fixed costs where they have been impacted by COVID-19 related public health measures. The FCSS is designed to contribute towards the fixed costs of a business which has either not been able to open or has been restricted in its ability to trade by public health measures. The FCSS scheme will run from January 2021 until March 2022 for businesses connected to the visitor attraction and event sectors and will be kept under continuous review. Please note: the scheme guidance has been updated to reflect changes in public health measures. Please check your eligibility on gov.je and within the document below as your eligibility may have changed.
2. To be eligible for a payment under the FCSS eligible business' primary business activity must have suffered a material detriment of 20% (being a 20% fall in turnover when compared with comparative turnover in 2019). This will be calculated using the same calculation as an application for the Co-funded Payroll Scheme (CFPS).
3. The FCSS is open to the following business sectors (updated to reflect latest public health guidance)¹:
 - i. Visitor attractions
 - ii. Travel agency and tour operator activities
 - iii. Dedicated events venues
 - iv. Events-related businesses with dedicated premises – outdoor/event caterers, AV providers etc
 - v. Mobile businesses with reliance on events² but without fixed premises

Where a business undertakes multiple business activities, if the majority (over 50%) of its normal trade would be within an eligible industry, the business will be considered eligible for the FCSS.

4. The maximum level of subsidy a business can claim is capped by 4 different subsidy levels, determined by the rates paid by the business on their business premises (i.e. a non-domestic premises) in 2020. Businesses that do not have any commercial premises are considered mobile businesses. Businesses that do not pay rates but sub-let from another business are automatically in Level 2. The FCSS will operate in line with Table 1 below which indicates to businesses the maximum levels of subsidy they will receive:

¹ Subject to the condition of suffering material detriment and extent of access to other Government support schemes

² A mobile food and beverage van, or outdoor caterer who is reliant on income from events would be an example of this

Table 1: Maximum level of subsidy claimable under the FCSS

| Subsidy Level | Criteria for entry | Maximum amount claimable per month (up to 100% of fixed costs) When the business is closed | Maximum amount claimable per month (up to 50% of fixed costs) When the business is trading but is still restricted <i>NB: exclusions apply</i> |
|---------------|--|---|--|
| Level 1 | Mobile Businesses with reliance on events | £1,500 ³ | £1,500 |
| Level 2 | Business that paid rates up to £4,999 in 2020 (including any business that sub-let any premises) | £3,000 | £1,500 |
| Level 3 | Business that paid rates between £5,000 to £9,999 in 2020 | £5,000 | £2,500 |
| Level 4 | Business that paid rates above £10,000 in 2020 | £10,000 | £5,000 |

5. The subsidy that will be payable will be dependent on the eligible fixed costs that the business can demonstrate during the relevant month, up to the maximum levels listed above. Fixed costs are those costs that a business must incur regardless of whether it is able to trade. A list of eligible fixed costs is included within the section 'Definition of 'Fixed Costs''. Businesses will be required to declare these fixed costs on application.
6. When permitted to open but still significantly affected by the prevailing covid-19 pandemic the following businesses will be permitted to claim up to 50% of the maximum monthly amounts set out above:
 - i. Visitor attractions
 - ii. Dedicated events venues
 - iii. Events-related businesses with dedicated premises – outdoor/event caterers, AV providers etc
 - iv. Travel agency and tour operator activities
 - v. Mobile businesses with reliance on events/close contact but without fixed premises

A full list of businesses able to continue claiming under the FCSS when permitted to open but their trading is restricted, and the restrictions under which they remain eligible for payments, is in Table 2: Business Category, Conditions of eligibility & Claimable Payment **Error! Reference source not found.**

7. Claims will not be permitted from those solely in the business of owning a property that falls within the affected sectors. Claims must relate to detriment suffered from the trading business engaged within that sector.
8. Applications for the FCSS open in February 2021, when businesses can apply for their subsidy for January 2021 costs. The last month covered by the FCSS is March 2022, and businesses will be able to claim for March's payment in April 2022.

| Month claimed for: | Opens | Closes |
|--------------------|--------------|--------------|
| Jan-21 | 09.02.21 5pm | 26.02.21 5pm |
| Feb-21 | 01.03.21 9am | 31.03.21 5pm |

³ For a mobile business to be considered closed, public health measures would have to make it impossible for it to carry out its function.

| | | |
|---------------|--------------|--------------|
| Mar-21 | 01.04.21 9am | 30.04.21 4pm |
| Apr-21 | 30.04.21 5pm | 31.05.21 5pm |
| May-21 | 31.05.21 5pm | 30.06.21 5pm |
| June-21 | 30.06.21 5pm | 31.07.21 5pm |
| July-21 | 31.07.21 5pm | 31.08.21 5pm |
| August -21 | 31.08.21 5pm | 30.09.21 5pm |
| September -21 | 01.10.21 9am | 31.10.21 5pm |
| October -21 | 01.11.21 9am | 30.11.21 5pm |
| November -21 | 01.12.21 9am | 31.12.21 5pm |
| December -21 | 01.01.22 9am | 31.01.22 5pm |
| January -22 | 01.02.22 9am | 28.02.22 5pm |
| February -22 | 01.03.22 9am | 31.03.22 5pm |
| March -22 | 01.04.22 9am | 30.04.22 5pm |

Applications will not be processed outside of these dates.

- Where a business operates multiple premises, it can still claim under the FCSS. However, all claims for a single business are capped at £30,000 per month.

For example: a company may operate a flagship store in St Helier, and 3 smaller satellite shops in other parishes, and therefore operate under one undertaking reference. Similarly, a restaurant business may operate 5 pubs and restaurants throughout the Island. The maximum claim payable to the business per month by reference to the undertaking reference will be £30,000.

- A link to the application form can be found on www.gov.je

Outline of the FCSS

Declaration of Material Detriment

- For a business to make a claim under the FCSS, it will be required to confirm by declaration that it has suffered material detriment during the relevant period as a result of the restrictions brought about by COVID-19.
- The online application form will require the business to input relevant monthly turnover in 2021 and comparative turnover in 2019 at the point of application in order to calculate detriment (%).
- The definition of “Material Detriment” which will apply under the FCSS is as follows: A business is considered to have suffered material detriment if during the relevant period it can evidence a drop in turnover of at least 20% in 2021 when compared to the same period in 2019.
- For the purposes of a businesses whose trading history means they do not have turnover data from 2019, turnover will be based on a comparable month from 2020. The business will be expected to justify the month chosen and why it fairly demonstrates the detriment being suffered due to COVID-19 rather than other factors such as seasonality.

The definition of Turnover which will apply under this scheme is “total operating income including income from trading and any other sources of income that the business may have (including investment income)”. Accruals accounting must be used for turnover calculations.

Businesses unable to use prior year turnover as a benchmark (e.g. businesses registered after June 2019) should use turnover from other comparable trading months. Businesses must be able to justify why the comparable month used fairly demonstrates detriment due to coronavirus, rather than other factors (e.g. seasonality).

Businesses are required to retain documentation for audit or other purposes and to provide, on request, evidence of the material detriment suffered. GST filings or financial statements/bank statements, correspondence with shareholders/banks about continued finance for the business, will be considered as evidence of material detriment, when compared with previous trading in 2020 or the same period in 2019.

Please note, 2019 should continue to be used as the comparative year for the period January – March 2022 unless turnover in the equivalent period for 2020 was significantly higher than 2019.

Amounts claimable under the FCSS

15. Where this document refers to “rates payment” or “rates paid”, this refers to the total amount of non-domestic rates paid in 2020, inclusive of both Island-wide and Parish rates. You can find this information in the letter you receive from your Parish. An example of a Parish rates letter has been included in Figure 1: Parish Rates Bill Template.
16. A business can claim 100% of its fixed costs in the month being claimed for, up to the maximum claimable amounts outlined in Table 1: Maximum level of subsidy claimable under the FCSS. The maximum amount that a business can claim depends on the value of the non-domestic rates that the business paid in 2020.
17. The table below outlines when a business will be able to continue claiming under the FCSS, particularly when closure conditions lift but some restrictions are still in place. A business is eligible to claim the highest payment if it was required to close at any time in the month of the claim because of the public health restrictions. For example, if a business was forcibly closed for half of a month, it would be eligible to claim up to 100% of fixed costs (up to the relevant limit) for the whole month.

Table 2: Business Category, Conditions of eligibility & Claimable Payment

| | 100% Payment of Fixed Costs up to the maximum allowable claim | 50% Payment of Fixed Cost up to the maximum allowable claim |
|--|--|--|
| Visitor attraction | <ul style="list-style-type: none"> • Not eligible | <ul style="list-style-type: none"> • Eligible |
| Dedicated events venues | <ul style="list-style-type: none"> • Not eligible | <ul style="list-style-type: none"> • Eligible |
| Events-related businesses with dedicated premises – outdoor/event caterers, AV providers etc Travel agency and tour operator activities | <ul style="list-style-type: none"> • Not eligible | <ul style="list-style-type: none"> • Eligible |
| Mobile businesses with reliance on events but without fixed premises (excluding taxi drivers, and driving instructors) | <ul style="list-style-type: none"> • Not eligible | <ul style="list-style-type: none"> • Eligible |

18. The interpretation of whether a business has been forced to close or is restricted by the Covid-19 public health measures in Table 2: Business Category, Conditions of eligibility & Claimable Payment, will be

made in line with relevant legislation and guidance. This includes the Covid-19 (Restricted Trading) (Jersey) Regulations 2020, COVID-19 (Gatherings) (Jersey) Regulations 2020, the COVID-19 (Workplace Restrictions) (Jersey) Regulations 2020 and relevant Public Health legislation and guidance.

19. All eligible businesses can claim under the FCSS regardless of their legal structure. This includes companies, partnerships and charities, where operating as a business with a business licence issued by the Population Office and carrying out a relevant business category under the FCSS.
20. Businesses whose primary business line is a non-seated takeaway service operating in a fixed premise are not eligible to claim under the FCSS.

Mobile businesses, sub-letting business premises and working from home

21. Mobile businesses will be eligible for the FCSS if they are normally reliant on events/close contact for their income. Mobile businesses will automatically be in Level 1 of the FCSS. Therefore, the maximum claim that can be made by a mobile business will therefore be £1,500. Whilst to be eligible, a mobile business must normally be reliant on events/close contact for their income, the business can claim regardless of whether it is forcibly closed (in this case, no events possible under public health guidance/close contact not possible) during the calendar month being claimed.
22. If a business does not directly pay non-domestic rates for the entire premises in which the business operates, you will be considered to be sub-letting under the FCSS. Where a business sub-lets a workspace a claim is permissible under the FCSS. Sub-letting will automatically be in Level 2 of the FCSS. The maximum claim that can be made by a sub-letting business will therefore be £3,000.
23. The business providing the sub-let should claim on the basis of the total rates paid for the premises during 2020.
24. Where a business operates from a residential address, a claim is permissible under the FCSS. The maximum the business will be able to claim will be the limit for Level 1 which is £1,500.

Trading Groups

25. If businesses are structured as a trading group (a "trading group"), and different businesses in the trading group undertake different activities, some of which are eligible industries under the FCSS and some of which are ineligible, the following will apply:

Businesses in the trading group can be considered eligible for a claim under the scheme in the following circumstances:

- i) the eligible businesses alone can meet the material detriment test (20% drop in turnover over in the same month/comparable trading period in 2020);
- ii) the trading group as a whole can meet the material detriment test for the relevant month that the claim is made for (20% drop in trading group turnover over in the same month/comparable trading period in 2020)

26. There will be a requirement for additional financial and non-financial information from the trading group and for additional declarations to be made on behalf of the trading group. This may delay processing of applications.
27. The structure and arrangements for the application for a trading group will need to be agreed with the Government before an application can be made. Contact should be made with FCSS@gov.je before applying on behalf of a Trading Group. Businesses claiming under the Trading Group Scheme will be placed in a higher risk category for audit.
28. A trading group can claim for a payment for each premises up to the amounts set out above, but the maximum amount that can be made to any single undertaking is £30,000 per month. This will be a single claim under the FCSS.

Examples

Table 3: Examples

Example 1: A DJ would fall into the mobile business category and therefore fall into Level 1. The business would be eligible for fixed costs up to a maximum of £1,500.

Example 5: A catering van, who usually relies on income from events is calculating its claim under the scheme. The business is a mobile business (i.e. one which operates its services from no fixed premises, or by working from home with a reliance on events for income).

The business may be able to claim up to £1,500 each month, this would be 100% of costs if it is not possible to provide the mobile service due to lack of events.

Interaction with other Government support schemes

29. A business can claim under the FCSS whilst also claiming under the CFPS and the Business Disruption Loan Guarantee Scheme.
30. Where a business has claimed under the Visitor Accommodation Subsidy Scheme or Visitor Attractions and Events Scheme 1, the business can opt out of these schemes in order to claim, where eligible, under the FCSS.
31. A business currently claiming in the FCSS can now choose to opt out of this scheme to enter the Visitor Attractions and Events Scheme 2, given the new criteria that now applies to this scheme. Once a business chooses to exit FCSS to enter VAES2, they will not be permitted to return to FCSS. NB: Hotels are not permitted to claim under the FCSS.

Definition of 'Fixed Costs'

32. When making an application, a business will be required to provide a breakdown list of its fixed costs for the month being claimed. The business may be asked to provide evidence of the fixed costs listed after the claim for auditing purposes. Fixed costs which can be claimed within this FCSS are listed below. There is also a non-exclusive list of costs that cannot be claimed under the FCSS.

Fixed costs that can be claimed under the FCSS

- Rent payable on business premises where the landlord is not a party connected to the business*
- Interest on mortgage payments;
- Property management service charges
- Renting/leasing of equipment where the lessor is not a party connected to the business*
- Maintenance of fixed and leased assets essential to the operation of the business
- Utilities (gas, heating, electric, water, fuel, non-guest phones, internet etc.)
- Parish rates
- Software licences
- Insurance
- Essential subscriptions (e.g. trade magazines and subscriptions to membership bodies)
- Licences (liquor, TV, tourism etc.)
- Audit/accounting fees
- Refuse collection
- Uniforms
- Statutory staff training
- Pest control
- Hawkers licence
- Group costs, where they are apportioned and charged to the business, if they are a cost to the head office company and they are apportioned and charged in that month to operating businesses on a basis consistent with previous periods.

Non-exclusive list of example costs that will not be considered fixed costs under the FCSS

- Rent payable on business premises where the landlord is a party connected to the business*
- Repayments of capital are not covered by the FCSS
- Labour costs
- Food
- Beverages
- Raw Materials
- Stock
- Motor Fuel
- New or replacement equipment

****A connected party to the business for the purposes of rent/leasing constitutes a relationship where there is more than 50% of legal/ultimate beneficial ownership in common between the parties***

Example for rent payable where the landlord/lessor is a party connected to the business: A Grouville business is owned by Ms Mary and Mr Lawrence, they rent their premises from Clement Property Holdings Ltd. Mr Lawrence owns 75% of Clement Property Holdings Ltd. Rent is therefore not an eligible fixed cost in these circumstances.

33. Where payments are made on an annual basis which benefit the business over the year, such as parish rates, insurance, or a hawkers licence, they can be claimed on an apportioned basis, i.e. 1/12th of the annual cost can be claimed per month. Quarterly rent payments can also be apportioned into 3 monthly payments and claimed on a monthly basis.
34. Any item which does not appear in the above list is not a “fixed cost” for the purpose of this FCSS and cannot be claimed for.

35. For the avoidance of doubt, costs such as rent, mortgage, utilities and service charges on residential properties cannot be claimed for.

How do I find my rates?

36. Owners and occupiers of land are liable to Rates. You will need to refer to your 2020 Rates Assessment/Invoices concerning rates paid to identify the total amount paid for the year which will determine your eligibility level (i.e. Level 2, Level 3 or Level 4). The assessment will be in a similar format to that shown below in Figure 1. The rates payable number, required to identify the maximum that can be claimed, is circled in red.

NB: If you are unable to locate a copy of your Rates Assessment for 2020 you should check online: <https://parish.gov.je/Pages/Rates.aspx#online>. If this does not work you can contact your Parish, who will be able to assist.

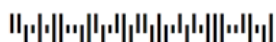
FIGURE 1: PARISH RATES BILL TEMPLATE

#12345

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RATES (JERSEY) LAW 2005 Rates 2020 DEMAND

123 Jersey Street
St. Helier
JE2 1AB



Ratepayer Reference No: 999999

- The Parish and Island-wide rates have been set and you are required to pay at the Parish Hall the rates due by you as shown below.
 - These rates are payable on demand and must be paid even if a review or appeal application is still to be determined.
 - **Payments not received by 16:30 on Thursday, 12 November 2020 will incur a 10% surcharge.**
 - If you are unable to pay your [account](#) please contact the Parish immediately.
- 12/08/2020

| Rates payable on 'domestic' property (D) | | | Rates payable on 'non-domestic' property (ND) | | | |
|---|---------------------|-------|---|--------------|---------------|---------------------|
| St. Helier Parish Rate | 1.1500 p/Qt. | | St. Helier Parish Rate | | | 1.1500 p/Qt. |
| Island-wide Rate | 0.7400 p/Qt. | | Island-wide Rate | | | 1.0500 p/Qt. |
| Total 'domestic' Rates | 1.8900 p/Qt. | | Total 'non-domestic' Rates | | | 2.2000 p/Qt. |
| (D) or (ND) | Rate per Qt. | Qrs. | Description of Property | Foncier Rate | Occupier Rate | Rates due |
| ND | 1.8900 | 9,240 | 123 Jersey Street, St. Helier, JE2 1AB | £0.00 | £174.64 | £174.64 |
| Rates due current year | | | | | | £174.64 |
| Payment(s) received to date | | | | | | £0.00 |
| Balance current year | | | | | | £174.64 |
| Previous year(s) debt(s) including surcharge(s) | | | | | | £0.00* |
| Total due | | | | | | £174.64 |

Insurance Policies

37. If an applicant to the FCSS has an insurance or other policy under which it is eligible to make a claim for business disruption, it is obliged to pursue that claim before making an application under the FCSS. If a business makes a claim under the FCSS and later ascertains that it is able to make a claim against an

insurance or other policy, it is obliged to contact the Customer and Local Services Department to inform them of their claim and to repay funds received under the FCSS to Government.

Dividend Payments

38. During 2020, and the period of the operation of the FCSS, no dividends or coupons (excluding commercial bank interest) have been / will be paid to holders of equity or debt instruments exceeding a total of £100,000 e.g. holders of shares including preference shares; providers of shareholder loans. Where such payments have been made the business may claim provided the excess is returned to the business, for example as a shareholder loan. The business must not pay total dividends in excess of £100,000 during 2021.

Eligibility of Government Arm's Length Organisations ("ALOs") and States Owned Entities

39. An ALO is an organisation which either has statutory fee levying powers or fulfils a role or function the Government of Jersey would otherwise perform (for the purposes of Guidance, this definition does not extend to organisations which receive funding from the Government of Jersey of less than £75,000 per year).
40. ALOs are not eligible to apply to the FCSS. All ALOs have been contacted by Government officials to discuss their specific financial pressures during COVID-19.
41. Any queries in this regard should be directed to the ALO's usual contact within Government.

Onus on Applicant

42. It is for the Applicant to satisfy the FCSS that the business is eligible for support under the provisions of the FCSS.

Unpaid Social Security Contributions

43. A business or self-employed individual with unpaid social security contributions is still entitled to support under the FCSS.

Requirement to comply with relevant public health guidance and legal requirements

44. Businesses in receipt of payments under the FCSS are required to comply with and implement all relevant public health guidance designed to limit the rate of Covid-19 infections, and any Covid-19 related legal restrictions that are relevant.
45. Gross violations of public health guidance and/or failure to comply with legal requirements related to Covid-19 may lead to a business being disqualified for any further support under the FCSS.

Process to claim under FCSS

46. Applications will need to be made every month via the online application form. The following information will need to be entered onto the form:
 - Business Undertaking Reference (as seen on your Business Licence or Manpower return)
 - 2019 turnover and 2021 turnover for the relevant months
 - Address of each premises that your business trades from
 - Fixed costs incurred for the relevant month relating to each premises or if mobile business the fixed costs incurred
 - Non-domestic rates paid in 2020 for each premises
 - Bank account details and front cover of bank statement
 - Contact details
47. Once the application has been submitted, an automated email will be sent confirming the application has been received.
48. Applications will be reviewed within 10 working days and following approval will take up to 3 days for the payment to be received.
49. Applicants will receive an email to confirm that payment has been sent and the amount they will receive.
50. Queries regarding the applications can be made to FCSS@gov.je

Access to information and Data Protection

51. The overarching objective of the Scheme is to support businesses through financial contributions towards a business' fixed costs where they have been impacted by the Covid-19 related public health measures. In order to do so, the processing of personal data received in connection with an application to the Scheme will be processed in accordance with Schedule 2, Part 1, Paragraph 4 of the Data Protection (Jersey) Law 2018, which permits the processing of personal data by public authorities, when performing public functions.
52. In order to determine an application and for the purpose of auditing, evaluating, monitoring and sharing information in respect of an application, the Government of Jersey (and its relevant departments), Parish Authorities, administrators of the Scheme and/or any auditors acting on behalf of the administrators of the Scheme, may require access to financial information and non-financial information held by the business.
53. Government of Jersey (and its relevant departments or its representatives), Parish Authorities and Scheme administrators may be required to disclose and share information supplied by the business as may be reasonably required with one another for the purposes of determining applications or auditing.
54. Claimants should be aware that the Government of Jersey will periodically publish appropriate information in respect of businesses and self-employed individuals that have claimed under the scheme. For businesses, this may include the name of the business, number of employees claimed for and the total amount claimed. It may include similar aggregated information for self-employed workers.

Other Government filing requirements

55. It should be noted that this is a new emergency scheme, and businesses and self-employed workers will still be required to file returns such as Social Security Contribution Schedules, Manpower returns, GST filings, required Tax filings and any required business accounts in the usual way (acknowledging that Businesses employing less than 80 employees can defer certain payments under a Government deferral due to COVID-19).

Publication of information under the FCSS

56. Claimants should be aware that the Government of Jersey will periodically publish appropriate information in respect of businesses and self-employed individuals that have claimed under the FCSS. For businesses, this may include the name of the business and the total amount claimed. It may include similar aggregated information for self-employed workers.

General Powers of the Minister Under the FCSS

57. The Minister for Economic Development, Tourism, Sport and Culture has the power to determine all matters related to the FCSS.
58. The Minister may require a business or individual to provide written evidence in respect of any aspect of the eligibility of the business for the FCSS and/or the level of payments claimed under the FCSS.
59. Where evidence is requested and is not provided to the satisfaction of the Minister, the Minister may require any payment made under the FCSS to be repaid.
60. Where evidence is submitted which shows that the business or individual is/was not eligible for the FCSS or for a payment under the FCSS, the Minister may require any payment made under the FCSS to be repaid.
61. Any decision taken by the Minister or their delegate is final.

Appeals

62. There is no appeal process for the FCSS. Information will be provided in respect of the outcome of individual applications.

Status of Guidance and amendment of Guidance

63. The FCSS is a non-statutory scheme. As such the terms of the FCSS can be amended or withdrawn without notice at the discretion of the Minister for Economic Development, Tourism Sport and Culture.

64. The Guidance, including the eligibility conditions and financial support provided by the FCSS can be amended, withdrawn or re-issued at any time.

Freedom of Information

65. The Government of Jersey is subject to the requirements of the Freedom of Information (Jersey) Law 2011.
66. The Government of Jersey is responsible for determining whether any sensitive information and/or any other information:
 - i. is exempt from disclosure in response to a Freedom of Information request in accordance with the provisions of the Freedom of Information (Jersey) Law 2011; or
 - ii. is to be disclosed.

Costs

67. By way of clarity, the FCSS will not pay any contribution towards any Legal or other Professional Fees incurred by an Applicant in relation to their Application to the FCSS.

Dishonest/fraudulent claims

68. Where there is cause to suspect that a fraudulent claim may have been made, the claimant will be referred to the States of Jersey Police for possible investigation and may be prosecuted.

[END]

Annex 1: Declarations

Qualifying Criteria: Declarations

In order to make a claim, the business is required to make the following declarations:

1. The business has suffered material detriment of 20% or more loss of turnover for the month of that claim compared with a previous comparable month.
2. The business confirms that more than 50% of ordinary business turnover was derived from the industry sector selected.
3. The claim has been limited to the lower of actual fixed costs or the maximum level permitted by the Scheme.
4. During 2020, and the period of the operation of the FCSS, no dividends or coupons (excluding commercial bank interest) have been / will be paid to holders of equity or debt instruments exceeding a total of £100,000 e.g. holders of shares including preference shares; providers of shareholder loans. Where such payments have been made the business may claim provided the excess is returned to the business, for example as a shareholder loan. The business must not pay total dividends in excess of £100,000 during 2021.
5. That the business has a 'good order' relationship with Government of Jersey to the effect that arrangements for payment of GST, income tax, social security contributions etc are either up to date, subject to terms of the prevailing COVID-19 related deferment terms and / or in line with any agreed repayment plan.
6. The Government of Jersey (and its relevant departments) and / or administrators of the Scheme having rights to audit including, but not restricted to, request for financial forecasts, financial statements, debtor and creditor analysis, evidence of fixed costs, and most recent available accounts.
7. The Government of Jersey will periodically publish appropriate information in respect of businesses and self-employed individuals that have claimed under the FCSS. For businesses, this may include the name of the business and the total amount claimed. It may include similar aggregated information for self-employed workers.
8. The business has a business licence issued by the Population Office with a start date no later than 30 November 2020.
9. At the time of application that the business considered that application to the FCSS was necessary to ensure the continued survival of the business and that all other reasonable opportunities for investment into the business have been considered.
10. The business is not at immediate risk of insolvency, winding up or ceasing to trade on a permanent basis.
11. Once the business has made a claim to the FCSS, it will not be eligible to claim under the Visitor Accommodation Subsidy Scheme or Visitor Attractions and Events Scheme 2, and the business has only made a claim under one of these schemes for the month being claimed under FCSS.

Annex 2: Definitions

Wellbeing, beauty and cosmetic services: hairdressers, barbers, beauty and nail salons, piercing and tattoo, acupuncture and massage, laser and cosmetic clinics delivering non-essential cosmetic treatments

Gyms/Fitness centres: indoor sports and exercise including jacuzzi, saunas and steam rooms

Material Detriment: A business is considered to have suffered material detriment if during the relevant period it can evidence a drop in turnover of at least 20% in 2021 when compared to the same period in 2019.

Relevant Period: the month being claimed for under the FCSS

Business Premises: the premises a business usually operates from

Mobile Business: This is a business that has no fixed commercial business premises (domestic premises will not be considered business premises). The business will also be normally reliant on events/close contact for their income. In respect of close contact, an example is a mobile hairdresser/beautician. For the purpose of the FCSS, this definition will also include driving instructors and taxi drivers.

Rates payment or Rates paid: Where this document refers to “rates payment” or “rates paid”, this refers to the total amount of non-domestic rates paid in 2020, inclusive of both Island-wide and Parish rates. You can find this information in the letter you receive from your Parish. An example of a Parish rates letter has been included in Figure 1: Parish Rates Bill Template.