

FAQs: Fourth Publication – 02.05.2020 (Questions are numbered sequentially across all FAQs)

## Trading Groups

**59. Can businesses who are part of a Trading group apply to the scheme? How will they be treated for the purpose of an application?**

### Trading Group Scheme

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 scheme 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:

1. The eligible businesses alone can meet the material detriment test (30% drop in turnover over in the same month/comparable trading period in 2019);
2. The trading group as a whole can meet the material detriment test for the relevant month that the claim is made for (30% drop in trading group turnover over in the same month/comparable trading period in 2019);
3. The business can only claim in relation to employees which are not used for work in businesses in-the trading group that undertake activities in non-qualifying industries.

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.

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.

Businesses claiming under the Trading Group Scheme will be placed in a higher risk category for audit.

Businesses claiming under the Trading Group Scheme do not qualify for Special Exemption.