



## **Christmas Support Payment (CSP) for Wet Led Pubs - Guidance Notes for Applicants**

On 1 December 2020, the Government announced the introduction of additional support over the festive period for wet-led pubs in areas under Tier 2 or 3 restrictions.

The CSP scheme covers the period 2 December 2020 – 29 December 2020.

### **Christmas Support Payment**

Under the CSP scheme, Northumberland County Council will receive a grant which will enable a one-off payment amounting to £1,000 per wet-led pub, to be made in financial year 2020-21.

### **Who can apply?**

Eligible wet-led pubs are being invited to apply. Government guidance states that for the purposes of this grant a wet-led pub is a pub that derives less than 50% of its income from food.

There is no definitive description of a traditional pub or public house in law that could be readily used to determine eligibility. However, for the purposes of this grant, government guidance states that pubs should under normal circumstances (without local or national restrictions) be described as: open to the general public, allow free entry other than when occasional entertainment is provided, allow drinking without requiring food to be consumed and permit drinks to be purchased at a bar.

For these purposes, the definition of a pub excludes: restaurants, cafes, nightclubs, hotels, snack bars, guesthouses, boarding houses, sporting venues, music venues, festival sites, theatres, museums, exhibition halls, cinemas, concert halls and casinos. This list is not exhaustive.

To be eligible the applicant must have been the ratepayer in respect of the businesses on 1 December 2020.

## **Application Process**

This CSP for wet-led pubs grant scheme must be applied for by means of an [online application form, available on Northumberland County Council's website at this link](#).

The online form guides businesses through the application process and prompts applicants for the information required, as well any supporting documents needed (see 'Evidence to support application' below).

All applicants will be required to demonstrate that they are a wet-led pub.

Queries regarding this scheme can be addressed to the County Council at the following dedicated email address: [covidgrants@northumberland.gov.uk](mailto:covidgrants@northumberland.gov.uk)

Businesses can submit an application for each eligible business property that they operate from within Northumberland. Each property requires a separate application. Some businesses may, therefore, receive more than one grant payment. A successful application for one property does not guarantee the same business a successful application for any additional properties.

State Aid rules will apply to single and multiple applications.

## **Evidence required to support the application**

Businesses are required to submit the following evidence to support their application:

- The address of the property from which they operate.
- A recent bank statement to prove the business was operating on the relevant dates.
- Wet-led pubs will be asked to advise what value of their sales are food and what value are wet sales. As part of the Council's post-payment grant checks, wet-led pubs may be asked to provide accounting evidence to demonstrate that they derive under 50% of their income from food sales to determine that the pub is wet-led. These accounts should be dated no later than 11 March 2020 (covering a period when trade was not affected by Covid-19). Businesses established after 11 March 2020 and before 1 December will still be eligible for this grant and as part of the Council's post-payment grant checks may be asked to supply accounting evidence which shows that they derive under 50% of their income from food sales covering the period that they have been open.

This will be part of the online application process.

Northumberland County Council may require additional evidence to the above.

## **When does the scheme close?**

Applications must be received by Northumberland County Council by 31 January 2021.

The scheme will close at midnight on 31 January 2021.

### **When will applicants receive the grant if their application is successful?**

The Government has asked that Northumberland County Council provides local businesses with the grant funding as soon as possible and no later than 28 February 2021.

Businesses will be notified if their application is successful and payment will be made within 5 working days of an application being approved.

### **Will the grant be subject to tax?**

Grant income received by a business is taxable. The CSP grant will need to be included as income in the tax return of the business. Only businesses that make an overall profit once grant income is included will be subject to tax

### **Appeals**

There is no appeal process. Applicants whose applications are rejected may request a review. The review will be carried out by an officer who was not involved in the original decision. The decision of the review is final. Details about how to request a review will be provided to every applicant whose application is rejected.

### **Managing the risk of fraud**

Neither the Government nor Northumberland County Council will accept deliberate manipulation and fraud - and any business caught falsifying their records to gain grant money will face prosecution and any funding issued will be subject to claw back, as may any grants paid in error.

It is important that applicants ensure that they provide accurate bank details for grant payments and that these relate to the business concerned.