

COVID-19

PUBLIC FINANCE SUPPORT (STATE AID) GRANTED TO THE HOSPITALITY SECTOR

Member State	State aid Measure	EC decision
BELGIUM (there are regional differences)	<p><u>Brussels</u></p> <ul style="list-style-type: none"> • The Brussels region offers guarantees on bank loans to support cash flow (€39 million) specifically to the hospitality sector — finance&invest.brussels has been instructed to grant low interest loans to: <ul style="list-style-type: none"> ○ Key suppliers of the hospitality (horeca) sector to allow them to offer their horeca customers a longer payment period ○ Horeca businesses with more than 50 employees ○ A moratorium on the repayment of capital on loans granted to affected companies active in certain sectors • Subsidies between €5,000 and €36,000 for horeca undertakings, horeca suppliers, undertakings in the events, cultural, and tourism sectors. Undertakings active in the overnight stay sector will be eligible for a subsidy of €5,000 to €50,000 and dance clubs will be eligible for a €60,000–€100,000 subsidy. • Bridge loans up to €100,000 at an interest rate of 1.75% to self-employed persons and undertakings employing up to 10 FTEs in affected sectors, including hospitality. The repayment term is three to seven years. • In Brussels, undertakings registered with the French Community that produce cultural, artistic, or historic content, an emergency credit between €20,000 and €100,000 is available at an interest rate of 2%. • Brussels hotels are exempt from City Tax, which amounts to €4 per occupied room per night, until at least 30 June 2021. • For the rent of their commercial premise, Brussels self-employed persons and undertakings can obtain a subsidized loan totaling four months of rent, if the landlord agrees to wave at least one month of rent. Repayment is spread over 18 months and the annual interest rate amounts to 2%. • For recreational parks and gardens that were forced to close, a subsidy of €1,500 is available for applications until 18 February 2021. At the end of February, recreational parks and gardens and fitness centers will be eligible for a subsidy up to €5,000, although the €1,500 subsidy will be subtracted for those undertakings that applied for it. 	No decision
	<p><u>Flanders</u></p> <ul style="list-style-type: none"> • Until 15 February 2021, Flemish undertakings in affected sectors (explicitly including horeca) are eligible for a subsidy amounting to 10% of their revenue for a determined 2019 period, on the condition that their revenue decreased by 60% in the same determined period of 2020. The subsidy is capped depending on the size of the undertaking. The monthly subsidy ranges between €600 and €60,000 depending on the size of the undertaking and period. 	No decision

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	<ul style="list-style-type: none"> • After 15 February 2021, a new subsidy will be available for these undertakings, with any previously received subsidies deducted. If the undertaking lost more than 70% of its revenue in the last three quarters of 2020 compared to the last three quarters of 2019, it is eligible for a subsidy of 10% of its revenue during the last three quarters of 2019. The subsidy is capped depending on the size of the undertaking and loss of revenue. • For the rent of their commercial premise, Flemish self-employed persons and undertakings can obtain a subsidized loan totaling four months of rent, if the landlord agrees to wave at least one month of rent. Repayment is spread over 24 months and the annual interest rate amounts to 2%. • Undertakings in the tourism sector are eligible for a hybrid subsidy. They can apply for an advance allowance that can reach up to €200,000 depending on the size of the undertaking. Out of this advance allowance, regular tourism undertakings will only need to repay 75%, whereas undertakings in the social tourism sector will only need to repay 60%. 	Approved 10 July 2020
	<p><u>Wallonia</u></p> <ul style="list-style-type: none"> • Walloon self-employed persons and undertakings in affected sectors (explicitly including horeca) that were closed on 19 October 2020 or 2 November 2020 are eligible for a subsidy between €3,250 and €12,000, depending on their size and closing date. • Walloon hotels can apply for a lump sum of €1,000 per room. • For undertakings producing cultural, artistic, or historic content, an emergency credit between €20,000 and €100,000 is available at an interest rate of 2%. • Attraction parks are eligible for a subsidy ranging between €500 and €25,000 depending on their attendance rate in 2019. • For social tourism undertakings offering overnight stay, a reimbursement of maintenance costs is available, the amount of which is based on the number of beds available in the structure. • Tourism overnight stay undertakings are eligible for a €2,500 subsidy. 	No decision
	<p><u>Federal level</u></p> <ul style="list-style-type: none"> • At least for the month of February 2021, a monthly subsidy will remain available for undertakings in affected sectors (explicitly including horeca) that must stay closed or have lost 40% of their revenue in the month preceding application as compared to the same month one year earlier. The subsidy ranges between €1,291.69 and €3,228.20 depending on whether the activity is the person's main profession and their family burden. For January and February 2021, undertakings that were required to remained closed (horeca by default) receive a double subsidy amount. • Horeca undertakings are exempted from the annual contribution to the Federal Agency for the Safety of the Food Chain (FASFC) for the year 2020. Paid contributions will be credited or reimbursed. • A direct grant is available to undertakings in the hospitality, recreation, events, holiday parks, and campsites sectors that were required to shut down, as well as their suppliers, if their revenues decreased significantly. 	Approved 6 August 2020 Approved 20 November 2020

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	<p>The amount of the grant corresponds to the social security contributions due by the employers between July and September 2020.</p> <ul style="list-style-type: none"> Employers in the affected sectors are eligible for coverage of their salary costs, calculated at 70% of each temporarily unemployed employees' salary and capped at a monthly gross wage of € 2,754.76. <p>Other general measures the federal and regional governments have taken are also available for undertakings active in the hospitality sector, including:</p> <ul style="list-style-type: none"> Guarantee scheme for new and existing credits: schemes conditions differ at federal and regional levels Postponement of certain social charges and taxes Loan schemes at Flemish and Walloon level Extended use of the "temporary unemployment" regime Bankruptcy protection 	<p>See overview of State Aid available for COVID-19</p>
BULGARIA	<p>The Bulgarian government adopted a BGN1.5 billion (€767 million) wage subsidy scheme, which aimed to benefit companies active in the most affected sectors, including accommodation, restaurants, beverage serving activities, or entertainment activities.</p> <p>Under the aid scheme, the monthly wage subsidy covered 60% of the benefitting personnel's monthly gross salary (including an employer's social security contributions). The wage subsidy that an employer could have obtained for an individual employee was capped at BGN2,153 (approximately €1,100) per month. The wage subsidies were paid to employers on a monthly basis. Companies were able to submit individual aid applications between 31 March 2020 and 30 June 2020, while the aid was available to beneficiaries until 31 July 2020.</p> <p>The Commission found that the scheme was compliant with Article 107(3)(b) TFEU and met the conditions of the Temporary Framework. https://ec.europa.eu/competition/state_aid/cases1/202016/285501_2148301_44_2.pdf</p>	<p>Approved 14 April 2020</p> <p>The prolongation of the scheme was approved 14 July 2020</p>
	<p>The hospitality sector may also benefit from the following general measures:</p> <p>1) A €40 million (approximately BGN78.2 million) scheme to support small enterprises affected by the COVID-19 outbreak in the form of a direct grant of BGN50,000 (approximately €25,565) per beneficiary. The aid is available from the date of its approval until 30 June 2021.</p> <p>The aid covers a part of beneficiaries' operating costs. Eligible beneficiaries are small enterprises active in all sectors including hospitality (subject to limited sectoral exceptions), with an annual turnover of at least BGN500,000 (approximately €250 000) in 2019, which experienced a decrease in turnover linked to the COVID-19 outbreak of at least 20% over three months since February 2020 (compared to the same three months in 2019).</p> <p>The Commission found that the scheme was compliant with Article 107(3)(b) of State aid Temporary Framework and met the conditions of the Temporary Framework. https://ec.europa.eu/competition/state_aid/cases1/202051/289821_2223561_41_2.pdf</p>	<p>Approved 16 December 2020</p>
	<p>2) A €79 million (approximately BGN156 million) scheme to support micro, small, and medium enterprises, including those in food and beverage service activities. The grant amount that each beneficiary may receive will be calculated by comparing its turnover (excluding VAT) during the affected period with the same period of the</p>	<p>Approved 19 January 2021</p>

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	<p>off grant is based on staff headcount, with aid ranging from €500 for beneficiaries with one staff member to €3,000 for beneficiaries with 50 employees or more.</p> <p>The Commission found that the scheme is in line with Article 107(3)(b) TFEU and the general principles set out in the State aid Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/20216/290573_2241760_26_2.pdf</p>	
CROATIA	<p>Croatia adopted a measure of €202 million (HRK1.525 billion) to support businesses of all sizes in the sports and tourism sectors (and directly related sectors such as hotels and restaurants) affected by COVID-19. The aid is granted in the form of:</p> <ul style="list-style-type: none"> ○ Guarantees on new working capital and investment loans ○ Preferential interest rates for new loans <p>The aid was made available to beneficiaries between 11 January 2021 and 30 June 2021.</p> <p>The Commission found that the scheme is in line with Article 107(3)(b) TFEU and the general principles set out in the State aid Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/20213/290562_2232720_70_2.pdf</p>	Approved 11 January 2021
	<p>Croatia has adopted a further general measure that the hospitality sector may also benefit from.</p> <p>The Croatian State has made a €322 million (HRK2.450 million) scheme available for loan guarantees and subsidized loans to micro companies and small and medium-sized enterprises (SMEs) affected by COVID-19. The scheme aims to enhance access to external financing of micro companies and SMEs that are most severely affected by the economic impact of the COVID-19 outbreak, ensuring the continuation of their activities.</p> <p>The aid was made available from 12 May 2020 until 31 December 2020.</p> <p>The Commission found that the scheme is in line with Article 107(3)(b) TFEU and the general principles set out in the State aid Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202020/285809_2155953_88_2.pdf</p>	Approved 12 May 2020
CZECH REPUBLIC	<p>The Moravia-Silesia region has made a €2.6 million scheme available to companies in the region in order to address their liquidity needs. The aid will take the form of direct grants and the beneficiaries will be:</p> <ul style="list-style-type: none"> • Micro-enterprises in the manufacturing sector • Companies of all sizes that operate tourist attractions <p>The support granted will not exceed €800,000 per company.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p>	Approved 26 June 2020

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	<p>March 2020 to 31 March 2020. Claims for compensation must be introduced no later than three months after the cancellation of the event.</p> <p>The Commission found that the scheme was compatible with the internal market pursuant to Article 107(2)(b) of the Treaty on the Functioning of the European Union.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202011/285054_2139535_70_2.pdf</p> <ul style="list-style-type: none"> • Denmark notified the following modifications to the aforementioned scheme: <ul style="list-style-type: none"> ○ As a direct consequence of the Danish government's further temporary prohibitions of public events in the interest of public health, the duration of the measure was extended to cover events that previously scheduled to take place between 6 March and 31 August 2020 (previously, only events scheduled until 31 March 2020 could be compensated). ○ The scheme will now be accessible to organizers of events with more than 350 participants (previously, beneficiaries were organizers of events with more than 1,000 participants). ○ The measure's budget has increased from DKK91 million (€12 million) to DKK2,310 million (€310 million). <p>The Commission found that the scheme was compatible with the internal market pursuant to Article 107(2)(b) of the Treaty on the Functioning of the European Union.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202021/286031_2157780_38_2.pdf</p> <ul style="list-style-type: none"> • In November 2020, the Danish government modified the previously approved scheme by: <ul style="list-style-type: none"> ○ Prolonging the aid scheme to include events scheduled to take place between 1 September 2020 and 2 January 2021 ○ Extending the eligibility requirements ○ Allocating an additional estimated budget of DKK400 million to the aid scheme, which increased the overall estimated budget to around DKK2.8 billion (€372 million) <p>The Commission found that the scheme was compatible with the internal market pursuant to Article 107(2)(b) of the Treaty on the Functioning of the European Union.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202049/289769_2215921_30_2.pdf</p> <ul style="list-style-type: none"> • The scheme has been further amended with the following additional modifications: <ul style="list-style-type: none"> ○ An extension of the period during which the aid may be granted — from 3 January 2021 until 28 February 2021 (previously 2 January 2021) ○ An increase in the budget of the measure from €372 million (DKK2.8 billion) to €425 million (DKK3.2 billion). <p>The Commission found that the scheme was compatible with the internal market pursuant to Article 107(2)(b) of the Treaty on the Functioning of the European Union.</p>	<p>Approved 18 May 2020</p> <p>Approved 30 November 2020</p> <p>Approved 20 January 2021</p>

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	<p>https://ec.europa.eu/competition/state_aid/cases1/20214/291476_2237038_25_2.pdf</p> <p>The hospitality sector in Denmark may benefit from a general measure for a €148 million (approximately DKK1.1 billion) scheme to compensate companies affected by COVID-19 related prohibitions (i.e., closure of borders and travel restrictions).</p> <p>The aid is granted in the form of a partial or full coverage of the fixed costs suffered by companies whose activities are still subject to the restrictive measures implemented by the Danish government. The scheme is also available to suppliers of goods and services for events that have been cancelled due to these measures, which have a documented decline in turnover of more than 35% due to COVID-19 from 9 July to 31 August 2020 compared to a reference period in 2019.</p> <p>The Commission found that the scheme was compatible with the internal market pursuant to Article 107(2)(b) of the Treaty on the Functioning of the European Union.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202033/287013_2179779_79_2.pdf</p>	Approved 22 July 2020
FINLAND	<p>The Finnish government adopted a €120 million scheme to support restaurants, cafés, and bars to compensate for the financial losses incurred from April to May 2020 in Finland. The aid will be given in the form of direct grants.</p> <p>The scheme will compensate companies as follows:</p> <ul style="list-style-type: none"> • 15% of their lost revenue up to €1 million • 5% of their lost revenue exceeding €1 million <p>Beneficiaries must have suffered a decline in revenues as a result of the lockdown period (from 4 April 2020 to 31 May 2020 imposed by the Close-Down Act), compared to the average revenues generated in the reference period (April and May 2019 or January and February 2020).</p> <p>The aid may be granted up to a maximum amount of €500,000 per beneficiary for the entire lockdown period (from 4 April 2020 until 31 May 2020). Additionally, the Finnish authorities will recover any compensation exceeding net losses of each beneficiary to avoid overcompensation.</p> <p>The Commission found that the scheme was compliant with Article 107(2)(b) TFEU.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202022/286116_2160378_37_2.pdf</p>	Approved 28 May 2020
	<p>Although not specific to the hospitality sector, undertakings in this sector can benefit from a general scheme available to all sectors provided they were affected by “a sudden liquidity shortage”.</p> <p>A €3 billion framework scheme is available to compensate SMEs and large companies active in all sectors in Finland that have been affected by a sudden liquidity shortage as a result of the COVID-19 crisis. The aid was granted in the form of direct grants, tax and payment advances, repayable advances, guarantees, loans, and equity. Aid was granted no later than 31 December 2020.</p> <p>The Commission found that the scheme was compliant with Article 107(3)(b) TFEU and met the conditions of the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202018/285492_2151340_45_2.pdf</p>	Approved 24 April 2020
FRANCE	<p>The French government has adopted measures in order to support companies active in the hotel, catering, café, tourism, events, sports, and culture sectors, as well as</p>	

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	<p>related sectors, which have experienced a significant decrease in their business activity.</p> <p>In order to benefit from these measures, companies must meet the following conditions:</p> <ul style="list-style-type: none"> • Be active in the hotel, catering, café, tourism, events, sports, and/or culture sectors and must have been subject to restrictions on their activity • Be active in related sectors and have suffered at least an 50% loss of turnover <p>The adopted measures include:</p> <ul style="list-style-type: none"> • The partial activity allowance for non-worked hours is covered at 100% (if the income is at the level of the minimum wage) until March 2021 for all companies in these sectors. • The “solidarity fund” remains available for companies active in these sectors as long as restrictions remain in effect. Additionally the solidarity fund has been extended, making more companies eligible (companies in these sectors with up to 50 employees). The aid can amount to either (i) €10,000, with no obligation to have a bank loan application refusal, or (ii) 20% of the monthly turnover (up to €200,000) if the company has suffered at least a 70% loss on its monthly turnover. • Companies with fewer than 250 employees in these sectors can benefit from an exemption from employer's contributions for the employment period from the 1 September 2020. This exemption will remain as long as restrictions are in force. In addition, aid for the payment of social security contributions equal to 20% of the exempted wage bill has been introduced. • Undertakings that have been shut down for a period of at least 140 days in 2020 or undertakings that have suffered an aggregate turnover decline of more than 90% in the two periods during which the state of emergency was declared may receive a wage subsidy reimbursing the wage costs corresponding to days of paid leave that employees were entitled throughout 2020 (estimated budget of €200 million). <p>More information is available here.</p> <p>Additionally, in order to help the hotel and restaurant sectors, the government has decided to postpone the due dates for audio-visual royalties by three months.</p>	<p>No specific decision</p> <p>No specific decision</p> <p>No specific decision</p> <p>Approved 26 January 2021</p>
	<p>Otherwise, general measures apply to the hospitality sector provided companies meet the following requirements:</p> <ul style="list-style-type: none"> • Independents forced to shut down their undertakings and place their staff on temporary leave (chômage partiel) will be entirely compensated for the cost associated with this measure (84% of net wages) (€8.5 billion budget). • Scheme to support small and micro-enterprises and self-employed individuals through a “solidarity fund” (estimated budget of €3.5 billion per month): <ul style="list-style-type: none"> ○ Direct grants to businesses (i) with up to 50 employees and (ii) that suffered at least a 50% decrease in sales compared to the same period last year ○ Immediate €1,500 support on the basis of a simple declaration (discontinued) 	<p>See overview of State Aid available for COVID-19</p>

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	<ul style="list-style-type: none"> ○ Increased support available on a case-by-case basis to avoid bankruptcy (maximum of €8,000, initially €3,500) • Deadline extended on payments of certain social charges and certain taxes; in most critical cases, tax breaks can be awarded (€32 billion budget) • Suspension of rent and utility (water, electricity) bills for SMEs in difficulty • Recognition of a state of force majeure with respect to public contracts: delay penalties do not apply in contracts with public bodies • A tax incentive for landlords to waive rent owed by tenant companies • Various measures implemented through Bpifrance, a State-owned financial institution, include: <ul style="list-style-type: none"> ○ State guarantees to provide access to liquidity (€300 billion budget) <ul style="list-style-type: none"> ▪ Bpifrance to provide State guarantees on commercial loans and credit lines for enterprises with up to 5,000 employees ▪ State guarantees to banks on portfolios of new loans for all types of companies ○ Extension of current Bpifrance guarantees ○ Bpifrance awarding credit lines ○ Bpifrance borrowers are allowed to suspend interest payments 	
GERMANY	<p>The (general, cross-sectoral) support measures under the German protection shield apply, as do support measures on a federal state level (e.g., Bavaria). Several support measures, from which the hospitality sector also benefits, were adopted or even prolonged:</p> <ul style="list-style-type: none"> • Bridge aid II and III (<i>Überbrückungshilfe II, III</i>) regarding compensation of loss of sales • So-called November and December Aid for loss of sales resulting from lockdown in November and December 2020 • The rules regarding grants for short-time work allowance (<i>Kurzarbeitergeld</i>) were prolonged until the end of 2021 • Shield for businesses' liquidity including loan programs (e.g., KfW Schnellkredit 2020) and guarantee programs (Bundesregelung Bürgschaften 2020) <p>On 3 February 2021, the Federal Government decided to prolong the reduction of the VAT for food provided in restaurants and by catering companies. The reduced VAT was adopted with the First Corona Tax Assistance Act of 19 June 2020. With the planned amendment, the VAT rate will continue to be reduced from 19% to 7% until 31 December 2022 for restaurant and catering services, with the exception of the supply of beverages.</p>	<p>Approved 11 November 2020 (Framework for granting aid for uncovered fixed costs)</p> <p>See overview of State Aid available for COVID-19</p>
GREECE	<p>The Greek authorities adopted the following general measures, which are also open to the hospitality sector:</p> <ul style="list-style-type: none"> • A repayable advance scheme of €1 billion to support companies active in all sectors whose business activity decreased by 30% compared to the average business activity before the COVID-19 outbreak. The aid was made available from 7 April 2020 until 30 June 2020. 	<p>Approved 7 April 2020</p>

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Member State	State aid Measure	EC decision
	<p>The Commission found that the scheme was compliant with Article 107(3)(b) TFEU and met the conditions of the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202015/285255_2146396_72_2.pdf.</p> <ul style="list-style-type: none"> • In July 2020, Greek authorities modified the original Repayable Advance Scheme by introducing the following amendments: <ul style="list-style-type: none"> ○ An increase in the estimated total budget of the scheme from €1 billion to €2 billion ○ The inclusion of more categories of companies that are eligible to receive aid ○ An extension of the period in which the aid may be granted up to 30 September 2020 <p>The Commission found that the amendments were in line with Article 107(3)(b) TFEU and met the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202032/287220_2179022_88_2.pdf.</p> <ul style="list-style-type: none"> • A €150 million scheme to support micro and small enterprises in the region of Central Macedonia that are facing a sudden liquidity shortage due to the COVID-19 outbreak. The public support took the form of direct grants and covered working capital amounting to up to 50% of the expenses born by the beneficiaries in 2019. The aid was made available from 28 August to 31 December 2020. <p>The Commission found that the measure was in line with Article 107(3)(b) TFEU and met the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202036/287685_2184749_43_2.pdf.</p> <ul style="list-style-type: none"> • A €1.5 billion scheme to support micro and small enterprises active in 12 regions affected by the COVID-19 outbreak. The 12 regions concerned are Attica, Central Greece, Crete, Eastern Macedonia and Thrace, Epirus, Ionian Islands, North Aegean, Peloponnese, South Aegean, Thessaly, Western Greece, and Western Macedonia. The public support took the form of direct grants for working capital as a percentage of the expenses that beneficiaries incurred in 2019. The maximum percentage of the company's expenses to be subsidized is 50%. The aid was made available from 28 September to 31 December 2020. <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and met the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202040/288136_2192301_36_2.pdf.</p> <ul style="list-style-type: none"> • In November 2020, the Repayable Advance Scheme was further modified. The measure introduced (i) an increase in the estimated total budget of the scheme from €1 billion to €3.5 billion; (ii) the inclusion of more categories of companies that are eligible to receive aid and; (iii) an extension of the period, in which aid may be granted, i.e., until 31 December 2020. <p>The Commission found the amendments in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p>	<p>Approved 31 July 2020</p> <p>Approved 28 August 2020</p> <p>Approved 28 September 2020</p> <p>Approved 27 November 2020</p>

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Member State	State aid Measure	EC decision
	https://ec.europa.eu/competition/state_aid/cases1/202049/288803_2215655_61_2.pdf .	
HUNGARY	<p>The Hungarian government adopted a €132.5 million (HUF47.5 billion) scheme to support the catering, culture, sports, and accommodation sectors, which have been affected by the COVID-19 outbreak. The public support is granted in the form of wage subsidies, consisting of exemptions from fiscal obligations born by the employers, and direct grants amounting to 50% of the employees' gross salary. The aid is available from 10 December 2020 until 30 June 2021.</p> <p>The Commission concluded that the scheme is in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202051/289513_2224046_64_2.pdf.</p> <p>Hungary has also adopted general measures that the hospitality sector may benefit from:</p> <ul style="list-style-type: none"> • A €156 million scheme to support Hungarian companies in the form of equity injections and convertible loans of up to €800,000. The scheme was open to companies active in all sectors (including the hospitality sector). The aid was made available from 20 May 2020 until 31 December 2020. <p>The Commission concluded that the scheme is in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202022/285940_2159111_40_2.pdf</p> <ul style="list-style-type: none"> • A €60 million (HUF21 billion) scheme to support SMEs affected by the COVID-19 outbreak in the form of direct grants intended to cover part of the financial costs (interests and handling fees) incurred by micro companies and SMEs. The aid was made available from the date of approval until 31 December 2020 and it was channeled through credit institutions. <p>The Commission concluded that the scheme is in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202022/285961_2159078_37_2.pdf</p> <p>The scheme was first amended and approved by the Commission in July 2020.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202031/287239_2177339_26_2.pdf.</p> <p>In August 2020, the following main modifications were introduced to this scheme: (i) the extension of the measure to an additional loan program called the "Széchenyi Tourism Card", which was made accessible to SMEs active mainly in the tourism sector in the form of an overdraft facility; and (ii) an increase in the total budget of the scheme to HUF34 billion (approximately €100 million).</p> <p>The Commission concluded that the scheme is in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202033/287576_2181692_54_2.pdf.</p>	<p>Approved 10 December 2020</p> <p>Approved 20 May 2020</p> <p>Approved 20 May 2020</p> <p>Approved 28 July 2020</p> <p>Approved 13 August 2020</p>

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Member State	State aid Measure	EC decision
IRELAND	<p>Ireland introduced a €26 million scheme “Adaptation fund for the re-opening of tourism and hospitality businesses” to support companies active in the tourism and hospitality sectors affected by the COVID-19 outbreak.</p> <p>The public support took the form of direct grants to cover the costs of adapting businesses to the requirements for re-opening set out in the guidelines adopted by the Irish government. The measure aimed to help those companies to address the sudden liquidity shortages they are facing and to support them in the implementation of the necessary measures to limit the spread of COVID-19. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission concluded that the measure was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202034/287654_2183177_97_2.pdf.</p>	Approved 14 August 2020
	<p>The Irish government also adopted a general scheme “COVID-19 Credit Guarantee Scheme”.</p> <p>The €2 billion scheme was adopted to support companies affected by the COVID-19 outbreak. The aid took the form of guarantees on new loans provided by financial intermediaries to companies with up to 499 employees. The measure aimed at enhancing access to external financing for such companies to help ensure the continuation of their activities. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission concluded that the measure was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202034/287561_2181807_57_2.pdf.</p>	Approved 14 August 2020
ITALY	<p>General measures applicable to the hospitality sector in Italy include:</p> <ul style="list-style-type: none"> • Restaurants, canteens, catering services, and hotels with food administration can apply for non-refundable contributions of a minimum of €1,000 and a maximum of €10,000 in relation to the purchase of Italian food products made after 14 August 2020 until the day of application. • Remission of the payment of the 2019 final balance and the first 2020 advance payment of the Italian regional tax on productive activities for all businesses with revenues of up to €250 million. Non-repayable contribution, with a minimum of €1,000 for natural persons and €2,000 for legal persons, in favor of the tourism sector’s business activities located in historic city centers that recorded a significant decrease in foreign tourists, and which recorded in June 2020 a turnover lower than two-thirds of the turnover recorded in June 2019. <p>https://ec.europa.eu/commission/presscorner/detail/en/ip_20_1210.</p> <ul style="list-style-type: none"> • Tax credit of 60% of the monthly lease rentals for March, April, and May 2020 for business activities with revenues not exceeding €5 million that recorded a turnover decrease of 50% due to the COVID-19 emergency. Such tax credit is available to hotels regardless of the turnover recorded in the previous tax period. <p>https://ec.europa.eu/commission/presscorner/detail/en/mex_20_2316</p> <ul style="list-style-type: none"> • Tax credit for services provided in Italy by tourism businesses from 1 July to 31 December for families with income not exceeding €50,000. Such tax credit 	<p><i>De minimis</i></p> <p>Approved 26 June 2020</p> <p>Approved 4 December 2020</p> <p>Approved 26 June 2020</p>

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	<p>is equal to €500 for families consisting of more than two people, €300 for families consisting of two people and €150 for families consisting of a single person. The tax credit can be used up to 80% as discount on the amount due, and 20% as tax deduction.</p> <p>https://ec.europa.eu/commission/presscorner/detail/en/ip_20_1210</p> <p>Additional measures for the 2021 tax period are currently under discussion in the Italian Parliament, and a new Law Decree providing for further supporting measures and extension of tax deadlines was awaited by the end of January 2021. However, the recent resignation of the Italian Prime Minister has led to an extension of the relevant approval times.</p>	
LATVIA	<p>Latvia has adopted a €19.2 million scheme to support operators active in the tourism and events sectors. The aid was made available to operators which were required to limit, suspend, or cease their activities due to emergency measures adopted to curtail the spread of COVID-19.</p> <p>The public support took the form of direct grants and amounted to 30% of the mandatory state social security contributions paid by the beneficiary in 2019. Companies that have faced an income loss of at least 30% over one month from April to June 2020 (compared to the same month in 2019) were eligible to benefit from this scheme. The aid was also made available to cover the employees' remuneration. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission concluded that the measure was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202031/287247_2177088_39_2.pdf</p>	Approved 27 July 2020
	<p>Latvia has further created a general fund of €100 million aimed to provide liquidity — through debt and equity instruments — to large companies active in Latvia in various sectors (subject to some express exceptions, including sale of beverages).</p> <p>The aid was made available from the date of its approval until 30 June 2021.</p> <p>The Commission concluded that the measure was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202031/286886_2176757_61_2.pdf</p>	Approved 6 July 2020
LITHUANIA	<p>A €101 million scheme for “Partial Rent Compensation for the Enterprises Most Affected by COVID-19” is available in the form of direct grants. The scheme mainly targets companies active in hotels, restaurants, and other activities with a focus on customer relations.</p> <p>Eligible applicants must have had their activities banned during the quarantine period. The applicants must also satisfy a number of other conditions, e.g., the relevant rental agreement has been signed no later than 15 March 2020, the applicants were not undertakings in difficulty as of 31 December 2019, applicants are not undergoing a bankruptcy, and applicants are registered in the Register of Legal Entities (if the applicant is a company). Aid is capped at €800,000 per beneficiary.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202019/285718_2152946_37_2.pdf</p>	Approved 30 April 2020

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Member State	State aid Measure	EC decision
	<p>accredited commercial banks under the CGS. The subsidy is limited to part of the interest costs on the initial two years of the loan. All undertakings active in Malta were eligible. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202020/285789_2156724_50_2.pdf</p> <ul style="list-style-type: none"> • A €108 million scheme to support entrepreneurs affected by the COVID-19 outbreak and compensate rent and electricity payments of business premises. <p>The public support took the form of direct grants and was open to companies of all sizes active in all sectors. The scheme aimed to address the liquidity needs of companies affected by the current crisis and to help them to continue their activities, start investments, and maintain employment during and after the outbreak. Under the scheme, companies were granted up to €7,500 per company to cover rental costs, and up to €7,500 per company to cover electricity bills. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202031/287159_2177400_66_2.pdf.</p>	<p>Approved 15 July 2020</p>
NETHERLANDS	<p>In the event sector, a subsidy ranging between €750 and €16,667 is available (see below information on sub-measure (b)). The amount depends on the undertaking's revenue in 2019. A horeca subsidy was available in 2020, but is no longer available.</p> <p>In addition, the general measures apply. The Dutch government explicitly referred to the horeca sector when it adopted a subsidy measure to cover the fixed costs of small and medium-sized undertakings (SMEs). The measure enables SMEs with a turnover drop of at least 30% to apply for a coverage of up to 85% of their fixed costs. Fixed costs include at least rent, utility costs, and local taxes. Coverage will amount to at least €1,500 and will not exceed €400,000.</p> <p>More specifically, the Dutch government has further introduced a scheme of €1.18 billion to support SMEs affected by the COVID-19 outbreak.</p> <p>The purpose of the scheme is to address the liquidity needs of companies affected by the current crisis, and to help them to continue their activities, start investments, and maintain employment during and after the outbreak. The scheme consists of three measures granted in the form of direct grants:</p> <ul style="list-style-type: none"> • The first sub-measure (a), with an estimated budget of €970 million, consists of aid for SMEs that lost at least 30% of their turnover between January and March 2020 compared to the same period in 2019. Beneficiaries will be eligible to receive aid ranging from a minimum of €750 to a maximum of €90,000. The aid may be granted from the notification of the Commission's approval decision until 31 December 2021. • The second sub-measure (b), with an estimated budget of €7 million, for the events industry, consists of aid for SMEs active in the event industry, between October and December 2020 and January to March 2021. The aid amounts to 33% of the total aid already received under the previous scheme to support the fixed costs of SMEs affected by the COVID-19 outbreak. The sub-measure was approved by the Commission on 26 June 2020 (SA.57712) and 	<p>See overview of State Aid available for COVID-19</p> <p>Approved 9 February 2021</p>

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	<p>amended a first time on 20 November 2020 (SA.59535), with a minimum of €750 per beneficiary and a maximum of €16,667 for each of the two relevant periods. The aid is available as of the notification of the Commission's approval decision until no later than 30 June 2021 with regard to the fourth quarter 2020, and no later than 31 December 2021 with regard to the first quarter of 2021.</p> <ul style="list-style-type: none"> The third measure, with an estimated budget of €200 million, is a further technical amendment to the scheme SA.57712 (as amended by SA.59535), supporting SMEs in the period October to December 2020. <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/20217/291336_2245744_47_2.pdf.</p>	
POLAND	<p>The Polish government has adopted a €193 million (PLN851.9 million) scheme to support companies active in the tourism and cultural sectors, including activities supporting the organization of events and hotels, and similar form of accommodation.</p> <p>The support will take the form of:</p> <ul style="list-style-type: none"> Subsidized interest rates on loans Direct grants Exemptions from the obligation to pay certain social contributions <p>The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202039/287812_2191234_87_2.pdf.</p>	Approved 21 September 2020
	<p>Poland has further adopted a €1.9 billion scheme (PLN8.6 billion) to provide support to companies of all sizes operating in several sectors affected by the COVID-19 outbreak, including gastronomy, fairs, entertainment, and recreation. The public support will take the form of direct grants and exemptions from payment of contributions:</p> <ul style="list-style-type: none"> Aid in the form of grants will be available to companies that declare a decrease: (i) in revenues in October or in November 2020 by at least 40% compared to revenues in the same period of 2019; and (ii) in income in one of the three months preceding the application for aid by at least 40% compared to the income obtained in the previous month or in the same month of the previous year. Aid in the form of exemptions from payment of contributions (e.g., social or health insurance contributions) from 1 to 30 November 2020 will be available to companies that declare a decrease in revenues in November 2020 of at least 40% in comparison to revenues in November 2019. <p>The aid is made available from the date of its approval until 30 June 2021.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/20214/291092_2237008_36_2.pdf.</p>	Approved 20 January 2021

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Member State	State aid Measure	EC decision
	<p>Poland has also adopted a general measure to alleviate the difficulties of companies affected by COVID-19.</p> <p>Companies in the hospitality sector may also benefit from a €2.6 billion (PLN 11.5 billion) scheme to support companies of all sizes active affected by the COVID-19 outbreak and in Poland. The aid was granted in the form of guarantees that were made available both for recourse factoring and for reverse factoring. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202031/287222_2177132_36_2.pdf.</p>	Approved 23 July 2020
PORTUGAL	<p>€3 billion in aid provided via four guarantee schemes, including (i) aid to companies active in the tourism sector, and (ii) aid to restaurants and similar companies:</p> <ul style="list-style-type: none"> The scheme “Aid to companies active in the touristic sector in the form of guarantees” will provide guarantees for credit lines up to €900 million, of which €300 million will target smal- and micro-enterprises, €600 million medium enterprises, and midcaps. The scheme “Aid to restaurants and similar companies in the form of guarantees” will provide guarantees for credit lines up to €600 million, of which €270 million will have smal- and micro-enterprises as a target, €321 million will target medium companies and small midcaps, and €9 million will target regular midcaps. <p>Guarantees could be granted from 22 March 2020 (date of the decision) until 31 December 2020.</p> <p>To benefit from the scheme, companies must: (i) be established in Portugal, and (ii) not have been in difficulty on 31 December 2019. The aid will be granted through the Portuguese mutual guarantee system and is capped at €50,000 for micro-enterprises, €500,000 for small companies, and €1.5 million for medium, small midcap, and midcap companies.</p> <p>The Commission found that the scheme was compliant with Article 107(3)(b) TFEU and met the conditions of the Temporary Framework, Directive 2014/59/EU on bank recovery and resolution, and Regulation 806/2014 on the Single Resolution Mechanism.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202013/285147_2142383_70_2.pdf</p>	Approved 22 March 2020
	<p>A €750 million scheme to support micro, small, and medium companies active in (i) commerce and services, (ii) cultural activities, and (iii) tourism activities, hospitality sector, and food and beverage service activities. The scheme is made available in the form of direct grants under two measures:</p> <ul style="list-style-type: none"> “Apoiar PT”, which is available to micro and small companies exclusively active in commerce and services open to consumers, cultural activities, tourism activities, the hospitality sector, and food and beverage service activities. The aid corresponds to 20% of the lost turnover in the first three quarters of 2020 compared to the same period in 2019, with caps ranging from €7,500 to €40,000 for micro and small companies respectively. “Apoiar Restauração”, which is open to micro, small, and medium companies carrying out food and beverage service activities. The aid can be cumulated with aid under the “Apoiar.PT”. The aid corresponds to 20% of the decrease in the daily billing of the companies on days during which specific restrictions 	Approved 27 November 2020

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	<p>imposed by public authorities applied, compared to the average billing during weekends in the first three quarters of 2020.</p> <p>The aid was made available from the date of its approval until 30 June 2021.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202049/289796_2215065_30_2.pdf.</p> <p>The scheme was later modified through the following changes:</p> <ul style="list-style-type: none"> • The total aid budget was increased from €750 million to €1.2 billion. • The maximum amount that can be granted per beneficiary active in bars, discos, and amusement parks under the two measures (Apoiar.PT and Apoiar Restauração) was increased. • The eligibility conditions for beneficiaries of one of the measures available under the scheme (the so-called Apoiar.PT), was modified and will now include medium and large companies (as long as they were already not in difficulty on 31 December 2019). • Portugal also notified a new measure called "Apoiar Rendas", which will be funded from the budget of the amended scheme. <p>The aid will be made available from the date of its approval until 30 June 2021.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/20214/291656_2237040_28_2.pdf.</p>	<p>Approved 20 January 2021</p>
<p>ROMANIA</p>	<p>The Romanian government adopted a general scheme of €800 million (approximately RON4 billion) to support companies affected by the COVID-19 outbreak.</p> <p>The public support took the form of subsidized loans and guarantees on loans. The scheme was open to small and medium-sized enterprises active in all sectors — including companies operating in hospitality sector — with a turnover of more than RON20 million (approximately €4 million) in 2019. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202033/286652_2179984_96_2.pdf.</p>	<p>Approved 1 July 2020</p>
<p>SLOVAKIA</p>	<p>Undertakings active in all sectors directly affected by the measures adopted by the Slovak authorities in connection with the COVID-19 outbreak can benefit from a €200 million scheme adopted by the Slovak government. Beneficiaries of this measure include hotels and restaurants.</p> <p>The measure is open to all sectors except for the financial sector and will cover part of the rental costs of the period during which the tenant was obliged to close business in the premises or exclude the presence of the public from the establishment. Rental agreements must have entered into force before 12 March 2020.</p> <p>The aid consists of a grant that equals the reduction of the rent negotiated by tenants with the landlord. In any case, the aid is capped at a maximum of 50% of the original rent.</p>	<p>Approved 16 June 2020</p>

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Member State	State aid Measure	EC decision
	<p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202025/286464_2165879_67_2.pdf</p> <p>Companies active in all sectors (except for the primary agriculture, fishery and aquaculture, and financial sectors) in Slovakia, which experienced a turnover decline of 30% between March 2020 and June 2021 (compared to the same period in 2019) due to the restrictive measures aimed to curtail the spread of COVID-19, are currently able to benefit from a €100 million scheme.</p> <p>The aid is granted in the form of direct grants and covers up to 70% (90% in case of micro and small companies) of the beneficiaries' fixed costs that are not covered by their revenues. The aid was made available from the date of its approval until 30 June 2021.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202052/290212_2227329_105_2.pdf</p>	<p>Approved 21 December 2020</p>
SLOVENIA	<p>The Slovenian government adopted a €222 million general scheme available to companies active in all sectors (except the financial sector) in Slovenia, affected by the COVID-19 outbreak.</p> <p>The aid was provided in the form of subsidized interest rates or loans. The aid is no longer available as it was granted from the date of its approval until 31 December 2020.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202028/286680_2172378_71_2.pdf</p>	<p>Approved 8 July 2020</p>
SPAIN	<p>Measures approved for the hospitality sector (that are no longer available) include:</p> <p>ICO Tourism Sector and related activities COVID-19 / Thomas Cook credit Line</p> <ul style="list-style-type: none"> The measure extended the existing credit line (known as the "Thomas Cook Line", created by the Royal Decree-Law 12/2019) managed by the Instituto de Crédito Oficial (ICO) by increasing the amount available by €200 million (total available line of credit €400 million euros). The ICO guaranteed up to €500,000 per beneficiary and year that the loans were granted by the financial entities collaborating with the ICO in the project (with a fixed interest rate of up to 1.5%). The beneficiaries of the credit line are companies and self-employed individuals registered in Spain whose activity falls within the tourism sector or its ancillary activities pursuant to the Spanish National Economic Activity Codes, including accommodation, hotels, restaurants, and other companies providing food The funds of the ICO Tourism COVID-19 / Thomas Cook line are exhausted 	<p>No decision</p>

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	<p>Reduction of Social Security contributions</p> <ul style="list-style-type: none"> The measure included a 50% reduction from 1 January 2020 to 31 December 2020 for employers' Social Security contributions for companies in the tourism sector and related activities (including hospitality) that continue to generate activity from February to June 2020 and keep their fixed seasonal workforce. On July 2020, the exemption was extended to cover July to October 2020. <p>Both measures were approved by the Royal Decree-Law 7/2020, of 12 March 2020 on urgent measures to strengthen the Spanish health system, and support families and companies directly affected by COVID-19.</p> <p><u>General measures approved that are applicable to the hospitality sector:</u></p> <p>Government loan guarantees for the tourism sector and related activities</p> <ul style="list-style-type: none"> The measure approves a line of guarantees amounting to €2.5 billion, contributed by the Ministry of Economic Affairs and Digital Transformation, for renewals and new loans granted to SMEs and self-employed workers in the tourism sector and related activities (as established in the Agreement of the Council of Ministers of 16 June 2020). The nominal amount of the loan to be guaranteed may not exceed €1.5 million per SMEs or self-employed worker, in one or more operations formalized in one or more financial entities. The guarantee coverage will be up to 80% of the loan principal. The purpose of the financing may be, in addition to covering the liquidity needs, for the financing of expenses and investments necessary for the improvement, expansion, or adaptation of the facilities, equipment, and services provided by the beneficiaries. The period for requesting the guarantee is until 1 June 2021. <p>Exemption of Social Security contributions</p> <ul style="list-style-type: none"> Companies within the hospitality sector (restaurants, food stalls, beverage establishments, and others) are exempted between 1 October 2020 to 31 January 2021 from the payment of the employer's contribution to Social Security, in the percentages and conditions indicated below: <ul style="list-style-type: none"> 85% of the employer's contribution accrued in October, November, December 2020, and January 2021, when the company had fewer than 50 employees (or their equivalent) registered with the Social Security on 29 February 2020. 75% of the employer's contribution accrued in October, November, December 2020, and January 2021, when the company had 50 or more employees (or their equivalent) registered with the Social Security as at 29 February 2020. <p>The measure was first approved as a measure of general character by the Royal Decree-Law 30/2020, of 29 September, on social measures in defense of employment. However, the Royal Decree-Law 35/2020, of December 22, on urgent measures to support the tourism, hospitality, and trade sectors, and in tax matters extends its application to certain economic sectors, including the hospitality sector.</p> <p><u>Specific measures approved for the hospitality sector</u></p>	<p>Approved 24 April 2020</p> <p>Approved 24 March 2020</p> <p>No decision</p>

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	<p>(The majority of the measures below were approved by the Royal Decree-Law 35/2020, of December 22, on urgent measures to support the tourism, hospitality, and trade sectors)</p> <p>Tax measures (non-exhaustive)</p> <ul style="list-style-type: none"> • Measure defers tax debts for six months, with a three-month interest-free period, for tax obligations corresponding to tax returns and self-assessments whose deadline for submission and payment is from 1 April to 30 April 2021, both inclusive, up to an amount of €30,000. Therefore, instead of being paid in April, the tax debts would be paid the following October. • The measure reduces the personal income tax regarding to the objective assessment method (“método de estimación objetiva”) from the current 5% to 20% for the year 2020. However, the reduction shall reach up to 35% for sectors such as the hotel and catering, commerce, and tourism sectors, which have been most affected by the measures adopted to combat the health crisis. The measures shall be applicable for the fourth quarterly payment for 2020 and for the first quarterly payment in 2021. <p>The reductions of 20% and 35% in tourism, hotels and catering, and commerce, shall also apply to the taxation of the simplified VAT system corresponding to the tax obligations in 2020 and the first quarterly payment in 2021.</p> <ul style="list-style-type: none"> • Measure reduces the number of tax periods affected by the waiver of the objective assessment method in personal income tax (método de estimación objetiva). • The tax exemption for daily lunch allowances (Ticket Resto) can be used to purchase food from restaurants and bars, both in delivery and take away format, in order to encourage spending. • Losses due to impairment of credits derived from the possible insolvencies of debtors will be deductible. • The period of time required for non-payment to be considered as doubtful collection credits (“saldos de dudoso cobro”) is reduced. <p>Social Security measures</p> <ul style="list-style-type: none"> • An employer’s Social Security contributions for the hiring of fixed discontinuous employees from April to October 2021 is reduced by 50%. • Deferral of the payment of the Social Security contributions for companies and self-employed workers at an interest rate of 0.5% for the quotas accrued between December 2020 and February 2021, and from January 2021 and March 2021, respectively are extended. <p>Measures aimed at leases of business premises</p> <p><u>If lessor is a large holder (i.e., has 10 or more premises)</u></p> <ul style="list-style-type: none"> • In the event that the lessor and lessee do not reach an agreement in relation to the rent, the lessee may choose between the following alternatives: <ul style="list-style-type: none"> ○ Rent is reduced by 50% during the state of alarm, its extensions, and up to a maximum period of four additional months from the end of the state of alarm. 	<p>No decision</p> <p>No decision</p> <p>No decision</p>

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	<ul style="list-style-type: none"> ○ A rent moratorium is imposed during the state of alarm, its extensions, and up to a maximum period of four additional months from the end of the state of alarm. The deferred payment of rents may be made during a period of two years from the end of the moratorium • The estimated number of beneficiary premises is 190,000, of which 33,000 correspond to tourism-related premises and 157,000 to commercial premises. <u>If lessor is a “small” holder (i.e., natural persons)</u> • A tax incentive is established for lessors who rent premises linked to tourism, hotel and catering, and commerce sectors if they voluntarily agree to reductions in the rent corresponding to the months of January, February, and March 2021, allowing the amount of the rent reduction agreed during such months to be computed as a deductible expense for calculating the return on real estate capital. <p>Liquidity and solvency measures</p> <ul style="list-style-type: none"> • A new section of the ICO credit line was approved in Royal Decree-Law 25/2020, of 3 July, for SMEs and the self-employed in the tourism, hospitality, and related activities sector, with €500 million and up to 90% guarantee (which represents a 10-point increase compared to ICO COVID-19 Guarantee Line). https://ec.europa.eu/competition/state_aid/cases1/20214/290404_2234981_10_2.pdf • The grace period was extended for loans guaranteed by ICO credit lines for up to 12 months (not exceeding an overall grace period of 24 months). More precisely, the instalments of repaying the principal of the existing guaranteed loan can be postponed, while interest remains due. Additionally, the measure includes the extension of the maturity date of the loans guaranteed by ICO credit lines by a maximum of three years, to a maximum loan maturity of eight years, considered from the date when the existing loan was granted. https://ec.europa.eu/competition/state_aid/cases1/202051/289938_2221006_66_2.pdf <p>Support Program (“Towards a safe and sustainable tourism”)</p> <ul style="list-style-type: none"> • The Support Program Plan amounts to approximately €4.2 billion (including €2.5 billion of the last tranche of the ICO guarantee line), and consists of five pillars and 28 measures. • The five pillars are the following: (i) regaining trust as a destination, (ii) measures for the sector’s reactivation, (iii) improvement of competitiveness of the tourist destination, (iv) improvement of the tourism knowledge and intelligence model, and (v) marketing and promotion. • In particular, and according to the Spanish government, the aid for the Support Program will be allocated as follows: <ul style="list-style-type: none"> ○ €200,000 has been allocated to the creation of guidelines with specific sanitary measures to prevent the spread of COVID-19. Additionally, the creation of a “badge” has been established, which indicates that the establishments are compliant with the measures. 	<p>Approved 23 December 2020</p> <p>Approved 11 December 2020</p> <p>No decision</p>

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Member State	State aid Measure	EC decision
	<ul style="list-style-type: none"> ○ €3.362 billion has been allocated to bring liquidity to the tourist sector, and covering measures regarding employment, training programs, and liquidity. In particular, €2.5 billion will be dedicated to the ICO credit line for the tourist sector exclusively (explained above). Additionally, a moratorium up to 12 months will be available for financial operations with a mortgage guarantee, undertaken by self-employed workers or companies whose property is used for a tourist activity, including accommodation. Creditor entities will be able to suspend debtors' obligations regarding non-guaranteed credit contracts. ○ €859 million will be allocated towards the digitalization of tourism. The Fondo Financiero del Estado para la Competitividad Turística will provide loans to companies active in the tourism sector that adopt measures designed to improve competitiveness and to accelerate the transformation of the sector towards a more sustainable model (e.g., use of renewable energy, efficient use of resources, reuse of water and recycling of waste, digitalization, etc.). ○ €3.1 million allocated for the creation of an "Observatory of tourism intelligence" to analyze international demand with the objective to adopt targeted measures to enhance Spanish tourism services. ○ €38.1 million allocated towards the development of marketing tools to promote Spain as a safe and sustainable holiday destination. 	
<p>SWEDEN</p>	<p>The Swedish government has granted a SEK5 billion (€453 million) aid scheme in the form of rebates to support tenants operating in various sectors, including the hotel and restaurant sectors. The aid was made available from the 1 July 2020 until 31 December 2020.</p> <p>The measure covered up to 50% of rent reductions negotiated between tenants and landlords for the period of 1 April to 30 June 2020. The measure benefitted small, medium-sized, and large enterprises affected by the COVID-19 outbreak. The total amount of aid per tenant was capped at €800,000.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202016/285464_2148529_55_2.pdf</p>	<p>Approved 15 April 2020</p>
	<p>The Swedish government granted an additional SEK39 billion (€3.7 billion) general aid scheme to compensate companies for damage caused by the COVID-19 pandemic. In particular, the compensation took the form of a partial coverage of the fixed costs that companies must bear during a compensation period. The aid was made available until 31 December 2020.</p> <p>To be eligible, entities had to show a decline of at least 30% in turnover in March and April 2020 that was directly caused by the COVID-19 pandemic. Beneficiaries were required to have at least a minimum turnover of SEK250,000 (around €23,900) during the previous financial year.</p> <p>The Commission found that the scheme was in line with Article 107(2)(b) TFEU.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202024/286383_2163770_29_2.pdf</p>	<p>Approved 11 June 2020</p>
	<p>Sweden granted an additional SEK25 billion (€239 million) scheme to undertakings active in all sectors (except agricultural production, fishery and aquaculture sectors) in Sweden and registered with the Swedish Tax Agency, faced with turnover losses</p>	<p>Approved 12 October 2020</p>

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	<p>due to COVID-19 in June and July 2020. The aid was made available from the date of its approval until 31 December 2020.</p> <p>The support took the form of direct grants to cover part of the beneficiaries' fixed costs.</p> <p>The Commission found that the scheme was in line with Article 107(3)(b) TFEU and the conditions set out in the Temporary Framework.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202042/288448_2198108_55_2.pdf</p>	
	<p>The Swedish government has established an approximately €95 million (SEK1.020 million) scheme that compensates companies for the loss of revenue or additional costs related to the cancellation or postponement of cultural events.</p> <p>The aid took the form of direct grants covering up to 75% of the loss of revenue or additional costs up to approximately €90,600 (SEK1 million) and 50% of loss of revenue or additional costs over €90,600, up to a maximum of approximately €906,000 (SEK10 million) per beneficiary. The aid was made available for events scheduled to be held between 12 March 2020 and 31 May 2020.</p> <p>The Commission found that the scheme was in line with Article 107(2)(b) TFEU.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202017/285609_2150593_42_2.pdf</p> <p>In October 2020, the Commission approved prolonging the scheme. The extension covered the events held in the period of 1 June to 30 September 2020. Beneficiaries were required to submit their application for aid by 31 October 2020.</p> <p>The Commission found that the scheme was in line with Article 107(2)(b) TFEU.</p> <p>https://ec.europa.eu/competition/state_aid/cases1/202041/288308_2194743_61_2.pdf</p>	<p>Approved 22 April 2020</p> <p>The prolongation approved 5 October 2020</p>
<p>UK</p>	<p>The Coronavirus Retail, Hospitality and Leisure Grant Fund is now closed, but previously provided for:</p> <ul style="list-style-type: none"> • Business properties with a rateable value of £15,000 or less may be eligible for a grant of £10,000. • Business properties with a rateable value of more than £15,000 but less than £51,000 may be eligible for a grant of £25,000. <p>Properties eligible for the grant will be those that are wholly or mainly being used as a hospitality, retail, or leisure venue, such as a:</p> <ul style="list-style-type: none"> • Shop • Restaurant, café, bar, or pub • Cinema or live music venue • Estate agent or letting agency • Assembly or leisure property, for example, a bingo hall, a sports club, a gym, or spa • Hospitality property, for example, a hotel, a guest house, or self-catering accommodation <p>Further information is available at: https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-retail-hospitality-and-leisure-grant-fund</p>	<p><i>De minimis</i></p>

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	<p>Coronavirus Loan Schemes</p> <ul style="list-style-type: none"> <p>Coronavirus Business Interruption Loan Scheme</p> <p>The scheme provides financial support up to £5 million to small and medium-sized businesses affected by COVID-19. The scheme will run until 31 March 2021.</p> <p>Businesses eligible for this scheme must:</p> <ul style="list-style-type: none"> Be based in the UK Have a turnover of £45 million or less per year <p>Businesses must also provide evidence that they:</p> <ul style="list-style-type: none"> Would be considered viable by a lender, if not for the current pandemic Have been negatively affected by COVID-19 <p>For more information, please see https://www.gov.uk/guidance/apply-for-the-coronavirus-business-interruption-loan-scheme</p> <p>Coronavirus Large Business Interruption Loan Scheme</p> <p>The scheme provides financial support up to £200 million to medium and large-sized businesses affected by COVID-19. The scheme will run until 31 March 2021.</p> <p>Businesses eligible for this scheme must:</p> <ul style="list-style-type: none"> Be based in the UK Have a turnover of over £45 million or less per year Not have received support under the Bank of England's COVID-19 Corporate Financing Facility <p>Businesses must also provide evidence that:</p> <ul style="list-style-type: none"> They would be considered viable by a lender, if not for the current pandemic They have been negatively affected by COVID-19 The loan will enable them to trade out of any short-term to medium-term difficulty resulting from COVID-19 <p>For more information, please see https://www.gov.uk/guidance/apply-for-the-coronavirus-large-business-interruption-loan-scheme.</p> <p>Coronavirus Bounce Back Loan Scheme</p> <p>Small and medium businesses may borrow between £2,000 and £50,000 under this scheme. The government will guarantee 100% of the loan and, for the first 12 months, businesses will not have to pay any fees or interest, or make repayments. The scheme is open until 31 March 2021.</p> <p>Businesses with existing Bounce Back Loans that borrowed less than the amount they were entitled to can top up their existing loan to its maximum amount. The deadline for businesses to apply for such top-ups was 31 January 2021.</p> <p>Businesses are eligible for this scheme if they:</p> 	<p>CBILS was approved by EC decision of 25 March 2020.</p> <p>On 6 April 2020 the EC approved an "umbrella" UK scheme to support SMEs and large corporates in the UK affected by the COVID-19 outbreak.</p> <p>Certain of the UK measures are de minimis or no aid</p>

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	<ul style="list-style-type: none"> ○ Are based in the UK ○ Were established before 1 March 2020 ○ Have been negatively affected by COVID-19 <p>For more information, see https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan.</p> <p>Other Support Schemes</p> <ul style="list-style-type: none"> • Coronavirus Job Retention Scheme <p>Business that asked employees to stop working or to work less because of COVID-19 are entitled to claim support to pay the wages of such employees for the hours the employees do not work. The government will pay 80% of the employees' usual salary for the hours they do not work (capped at a maximum of £2,500 per month). The scheme will run until 30 April 2021.</p> <p>For more information, please see https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme.</p> • Statutory Sick Pay Scheme <p>Businesses can reclaim the Statutory Sick Pay that they have paid to employees who were off sick, self-isolating, or shielding due to COVID-19. The scheme covers up to two weeks of Statutory Sick Pay for every eligible employee.</p> <p>Businesses eligible for this scheme must be:</p> <ul style="list-style-type: none"> ○ Based in the UK ○ Have had fewer than 250 employees since 28 February 2020 <p>For more information, please see https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19.</p> • Kickstart Scheme <p>This scheme provides businesses with financial support to create new six-month job placements for 16 to 24 year olds on Universal Credit and at risk of long-term unemployment. The scheme is open to all organizations, and the start date of the relevant job placement can run up until 31 December 2021.</p> <p>The scheme provides:</p> <ul style="list-style-type: none"> ○ 100% of the relevant National Minimum Wage for 25 hours a week ○ Employer National Insurance ○ Minimum automatic pension enrolment contributions ○ £1,500 per job placement for setup costs, support, and training <p>For more information, please see https://www.gov.uk/government/collections/kickstart-scheme.</p> 	
	<p>Schemes and Grants from Local Councils</p>	

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	<ul style="list-style-type: none"> <li data-bbox="386 279 1239 306"> <p>Local Restrictions Support Grant Scheme (Closed addendum) Scheme</p> <p>Businesses may be able to receive a grant from their local council if their business has been closed by law since 5 November 2020 because of national COVID-19 restrictions. The grant covers businesses being shut between 5 November and 2 December 2020. The grant is calculated based on the rateable value of the business property.</p> <p>For more information, see https://www.gov.uk/guidance/check-if-your-business-is-eligible-for-a-coronavirus-grant-due-to-national-restrictions-for-closed-businesses.</p> <li data-bbox="386 583 1256 905"> <p>Local Restrictions Support Grant Scheme (Closed) Scheme</p> <p>Businesses may be able to receive a grant from their local council if all or part of their business was closed by law at any time either:</p> <ul style="list-style-type: none"> <li data-bbox="483 705 967 732">○ Between 1 August and 5 November 2020 <li data-bbox="483 751 776 779">○ After 2 December 2020 <p>Businesses must have been in a tier 2, tier 3, or tier 4 local alert level at the time. The grant is calculated based on the rateable value of the business property. Businesses can claim a grant for each 14-day period their business was closed for.</p> <p>For more information, see https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-local-restrictions-support-grant-for-closed-businesses.</p> <li data-bbox="386 1031 1252 1268"> <p>Local Restrictions Support Grant (Open) Scheme</p> <p>Businesses may be able to get a grant from their local council if they stayed open between 1 August and 5 November 2020 in a high (tier 2) or very high (tier 3) local alert level. These grants are at the discretion of the relevant local council and will be calculated based on the rateable value of the business property. Businesses will need to demonstrate that they were negatively affected by COVID-19. These grants are expected to be targeted at hospitality, hotel, bed and breakfast, and leisure businesses.</p> <p>For more information, see https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-local-restrictions-support-grant-for-open-businesses.</p> <li data-bbox="386 1394 1252 1858"> <p>Closed Businesses Lockdown Payment Scheme</p> <p>Businesses may receive a one-off grant from their local council if all or part of their business was closed by law from 5 January 2021 (or if they had to change the way they work, from primarily an in-person venue to takeaway-only service). The grant can amount to up to £9,000.</p> <p>Businesses may be eligible for the grant if they:</p> <ul style="list-style-type: none"> <li data-bbox="483 1614 760 1642">○ Are based in England <li data-bbox="483 1661 1198 1717">○ Occupy property on which they pay business rates (and are the ratepayer) <li data-bbox="483 1736 1256 1793">○ Have been required to close because of the national restrictions from 5 January 2021 onwards <li data-bbox="483 1812 1247 1858">○ Have been unable to provide their usual in-person customer service from their premises 	

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	<p>For more information, see https://www.gov.uk/guidance/check-if-your-business-is-eligible-for-the-coronavirus-closed-businesses-lockdown-payment.</p> <ul style="list-style-type: none"> Additional Restrictions Grant Scheme <p>Businesses may be able to receive an additional restrictions grant from their local council if they have been negatively affected by COVID-19. These grants are at the discretion of the relevant local council. Businesses must demonstrate that they were negatively affected by COVID-19.</p> <p>Examples of eligible businesses include those:</p> <ul style="list-style-type: none"> Not paying business rate and having been closed by law Supplying an industry that had to close because of COVID-19, for example the retail, hospitality, or leisure sector Active in the events sector <p>For more information, see https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-additional-restrictions-grant.</p> Christmas support payments for pubs <p>Pubs in tier 2 or tier 3 between 2 December 2020 and 29 December 2020 may be eligible for a payment of £1,000 (in addition to any other funding for which they may be eligible). Pubs must apply through their local authority before 28 February 2021, and one business entity can apply for multiple eligible pubs.</p> <p>Eligible pubs must:</p> <ul style="list-style-type: none"> Be in England Be in tier 2 or tier 3 at any point between 2 December 2020 and 29 December 2020 Have less than 50% in revenue from food sales (pubs may be asked to provide accounting evidence) <p>For more information, see https://www.gov.uk/guidance/check-if-youre-eligible-for-the-christmas-support-payment-for-wet-led-pubs.</p> 	
	<p>Tax Measures</p> <ul style="list-style-type: none"> Value Added Tax (VAT) Deferral New Payment Scheme <p>UK VAT registered businesses that had a VAT payment due between 20 March 2020 and 30 June 2020 can defer payment until 31 March 2021.</p> <p>For more information, see https://www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19.</p> Temporary reduced rate of VAT for hospitality, holiday accommodation, and attractions <p>Temporary 5% reduced VAT rate for VAT registered businesses on certain hospitality supplies, hotel and holiday accommodations, and admissions for certain attractions. The temporary reduced VAT rate will apply to supplies that are made between 15 July 2020 and 31 March 2021.</p> <p>For more information, see https://www.gov.uk/guidance/vat-reduced-rate-for-hospitality-holiday-accommodation-and-attractions.</p> 	

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	<ul style="list-style-type: none"> <li data-bbox="386 279 662 304">• Time to Pay Service <p data-bbox="435 325 1235 407">Businesses that are not able to pay their tax bill on time because of COVID-19 may be able to delay payment without penalty via HMRC's Time to Pay service.</p> <p data-bbox="435 428 794 453">UK businesses are eligible if they:</p> <ul style="list-style-type: none"> <li data-bbox="483 474 902 499">○ Pay their tax to the UK government <li data-bbox="483 520 850 546">○ Have outstanding tax liabilities <p data-bbox="435 567 1170 592">For more information, see https://www.gov.uk/difficulties-paying-hmrc.</p> <ul style="list-style-type: none"> <li data-bbox="386 659 751 684">• Relief From Business Rates <p data-bbox="435 705 1235 816">Business rates relief is available to a wide spectrum of hospitality venues, including restaurants, cafés, bars, pubs, or hospitality property (e.g., hotel, guest houses, or self-catering accommodation). The list of eligible venues is not exhaustive.</p> <p data-bbox="435 837 1256 999">Companies wishing to benefit from the relief do not need to take any action, as the local authorities will apply the discount automatically. The relief will apply to business rates bills for the 2020 to 2021 tax year. Local councils may need to reissue bills, but will do so as soon as possible. Any enquiries on eligibility for, or provision of, the reliefs should be directed to the relevant local authority.</p> <p data-bbox="435 1020 1235 1131">For further details on business rates and expanded retail discount, including the method of calculation, see expanded guidance from the Ministry for Housing, Communities and Local Government to Local Authorities administering the business rates relief.</p>	

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