

## **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

Business Resumption Support Scheme (BRSS)

COVID Restrictions Support Scheme (CRSS)

Temporary Acceleration of Loss Relief

Debt Warehousing

### **Preliminary Statistics**

(as at 14 October 2021)

**These statistics are provisional and will be revised**

## Employment Wage Subsidy Scheme (EWSS)

The EWSS is an economy-wide enterprise support. The Scheme provides a subsidy to qualifying employers based on the numbers of eligible employees on the employer's payroll. EWSS replaced the Temporary Wage Subsidy Scheme (TWSS) from 1 September 2020. The TWSS and the EWSS are operated by Revenue through the payroll system. The EWSS will close to new employer registrations from 1 January 2022 and will conclude on 30 April 2022.

There are **36,600** employers currently registered with Revenue for EWSS. This excludes 18,800 employers who were previously registered.

EWSS payments are paid following the receipt of a payroll submission containing an EWSS claim and provide a significant positive cashflow boost for businesses. The current rates of subsidy payable under the EWSS will continue to end November 2021, with new rates taking effect for December 2021 to February 2022 and for March to April 2022.

**EWSS Table 1: Payments Processed by Revenue**

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.2m	€7.2m	6,500	32,300
September 2020	€256.6m	€61.1m	33,700	344,000
October 2020	€355.1m	€64.7m	35,800	342,300
November 2020	€335.8m	€51.8m	31,000	267,700
December 2020	€408.0m	€62.4m	32,700	318,100
January 2021	€399.5m	€61.1m	36,800	345,800
February 2021	€383.2m	€59.2m	36,000	305,600
March 2021	€393.4m	€61.0m	35,800	303,400
April 2021	€410.0m	€63.4m	34,900	298,300
May 2021	€364.8m	€55.8m	35,300	302,600
June 2021	€415.2m	€62.4m	34,700	345,600
July 2021	€453.0m	€66.0m	32,000	343,500
August 2021	€389.7m	€56.9m	28,800	321,400
September 2021	€388.9m	€57.0m	27,200	309,900
October (to date)	€99.9m	€14.2m	18,300	204,400
<b>All Months</b>	<b>€5,087m</b>	<b>€804m</b>	<b>51,500</b>	<b>670,800</b>

\*EWSS claims for July/August 2020 in respect of newly or seasonally hired employees who were ineligible for the TWSS;

\*\*Employer PRSI forgone due to the reduced rate of PRSI on wages paid which are eligible for EWSS.

**EWSS Table 2: Employers and Employees by Sector by Month**

**Employers**

Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Accommodation & food services	34%	18%	18%	16%	18%	14%	14%	14%	15%	15%	18%	21%	23%	19%
Administrative & support services	3%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%
Agriculture, forestry & fishing	1%	1%	1%	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Construction	10%	11%	11%	11%	10%	15%	15%	15%	16%	13%	12%	11%	10%	11%
Education	3%	5%	5%	6%	6%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Utilities	0.0%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%
Financial & insurance	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	6%	6%	6%	7%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
IT & other information services	1%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	2%
Manufacturing	5%	6%	6%	6%	6%	7%	7%	7%	7%	6%	6%	5%	5%	6%
Professional & technical services	5%	11%	11%	12%	11%	11%	11%	11%	11%	10%	9%	9%	9%	10%
Public administration & defence	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Real estate	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	2%
Transportation & storage	3%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	3%	4%
Wholesale & retail trade	11%	14%	15%	16%	15%	17%	17%	17%	16%	16%	15%	14%	14%	14%
Other services	10%	9%	9%	5%	10%	5%	5%	5%	5%	10%	10%	11%	11%	10%
<b>All Sectors</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of employers</b>	<b>6,500</b>	<b>33,700</b>	<b>35,800</b>	<b>31,000</b>	<b>32,700</b>	<b>36,800</b>	<b>36,000</b>	<b>35,800</b>	<b>34,900</b>	<b>35,300</b>	<b>34,700</b>	<b>32,000</b>	<b>28,800</b>	<b>27,200</b>

**Employees**

Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Accommodation & food services	45%	30%	27%	19%	30%	19%	16%	16%	17%	20%	31%	36%	40%	35%
Administrative & support services	5%	6%	7%	7%	6%	6%	6%	6%	7%	6%	5%	5%	5%	6%
Agriculture, forestry & fishing	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	7%	4%	4%	4%	4%	3%	3%	3%	4%	4%	4%	5%	5%	4%
Construction	8%	7%	7%	8%	7%	11%	11%	12%	12%	11%	8%	7%	6%	7%
Education	3%	3%	4%	4%	4%	3%	4%	4%	4%	4%	4%	3%	3%	3%
Utilities	0.0%	0.3%	0.3%	0.4%	0.3%	1%	1%	1%	0.4%	0.3%	0.3%	0.2%	0.2%	0.3%
Financial & insurance	0.0%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	5%	6%	6%	8%	7%	6%	7%	7%	7%	7%	6%	6%	6%	6%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	5%	8%	8%	9%	7%	9%	10%	10%	10%	8%	7%	6%	5%	7%
Professional & technical services	3%	6%	6%	7%	6%	6%	7%	7%	6%	6%	5%	5%	5%	6%
Public administration & defence	0.0%	0.4%	0.4%	0.4%	0.4%	1%	1%	0%	0.5%	0.5%	0.5%	0.5%	0.3%	0.4%
Real estate	1%	2%	2%	2%	2%	1%	2%	2%	2%	2%	2%	1%	1%	2%
Transportation & storage	2%	8%	8%	10%	8%	8%	7%	7%	7%	7%	6%	6%	6%	7%
Wholesale & retail trade	8%	11%	13%	14%	13%	20%	19%	19%	18%	16%	13%	11%	9%	10%
Other services	6%	5%	5%	3%	5%	3%	3%	3%	3%	6%	6%	6%	6%	5%
<b>All Sectors</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of employees</b>	<b>32,300</b>	<b>344,000</b>	<b>342,300</b>	<b>267,700</b>	<b>318,100</b>	<b>345,800</b>	<b>305,600</b>	<b>303,400</b>	<b>298,300</b>	<b>302,600</b>	<b>345,600</b>	<b>343,500</b>	<b>321,400</b>	<b>309,900</b>

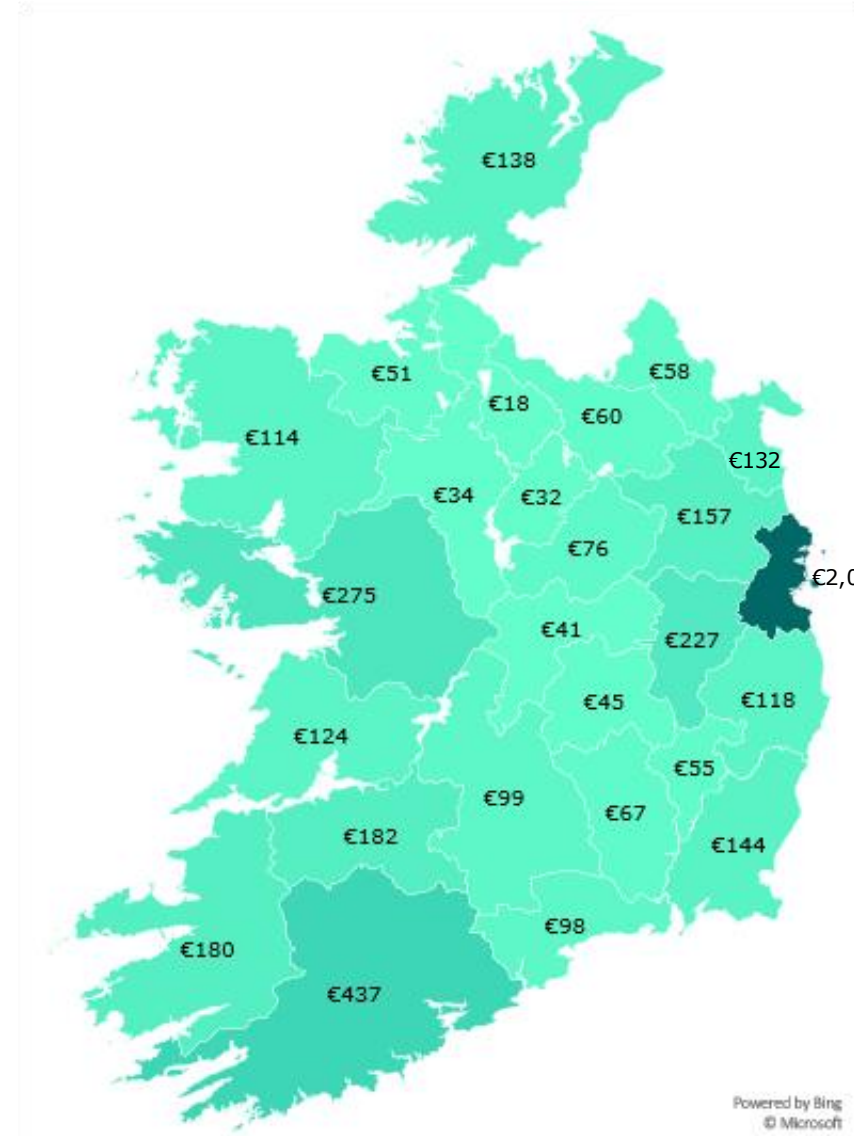
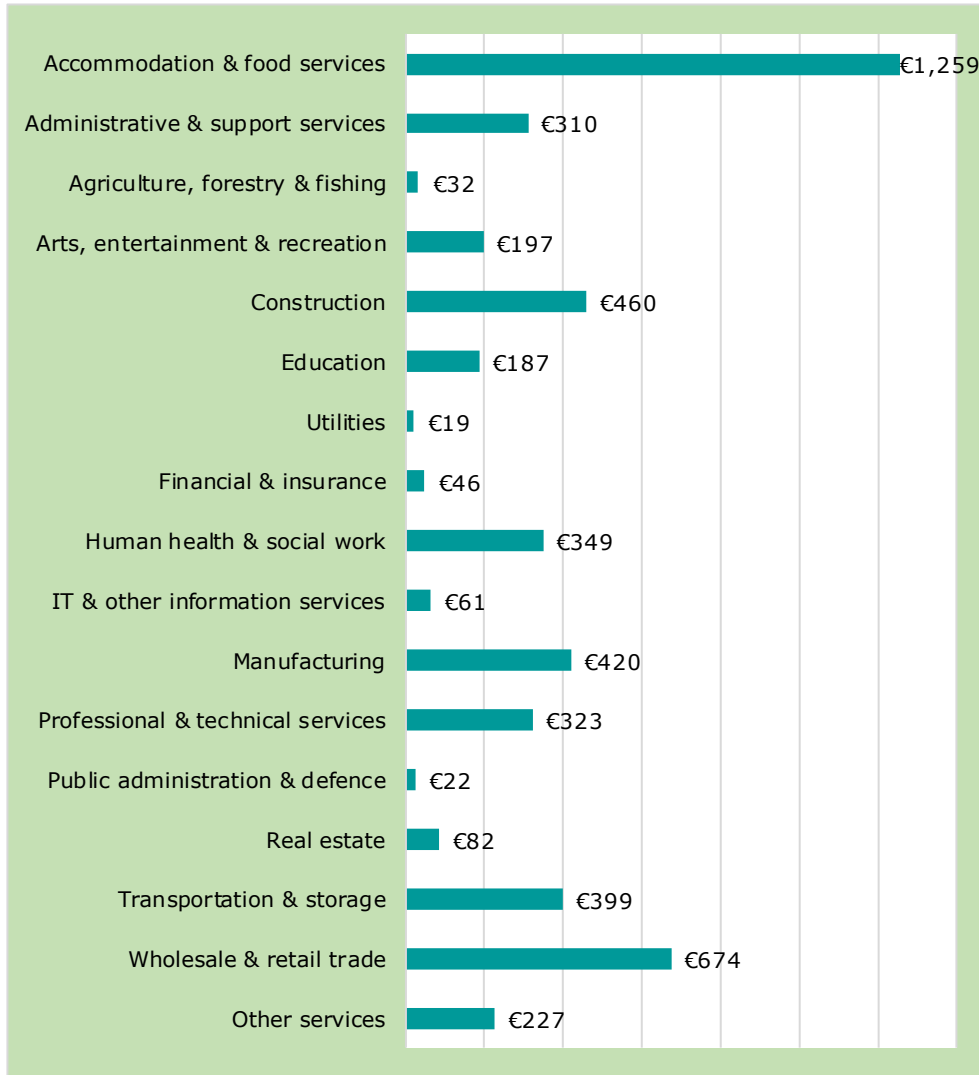
**EWSS Table 3: Employers and Employees by County by Month**

<b>Employers</b>														
<b>County of Employer</b>	<b>Jul/Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>
Carlow	1.2%	1.1%	1.1%	1.1%	1.1%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%
Cavan	1.5%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.5%
Clare	3.3%	2.3%	2.3%	2.2%	2.2%	2.3%	2.3%	2.3%	2.4%	2.4%	2.5%	2.5%	2.6%	2.4%
Cork	11.4%	10.1%	10.2%	9.8%	10.0%	10.4%	10.6%	10.5%	10.5%	10.6%	10.7%	10.7%	10.8%	10.5%
Donegal	4.5%	3.3%	3.3%	3.3%	3.5%	3.3%	3.2%	3.2%	3.3%	3.6%	3.6%	3.7%	3.8%	3.6%
Dublin	26.8%	31.4%	31.0%	33.4%	32.4%	32.2%	32.7%	32.6%	32.4%	31.7%	31.1%	30.8%	30.7%	30.5%
Galway	7.1%	6.1%	6.1%	5.8%	6.0%	5.8%	5.7%	5.7%	5.8%	5.8%	5.9%	6.0%	6.0%	6.1%
Kerry	6.8%	3.9%	3.8%	3.4%	3.6%	3.4%	3.4%	3.4%	3.5%	3.6%	4.0%	4.2%	4.4%	4.0%
Kildare	4.0%	4.4%	4.4%	4.6%	4.4%	4.6%	4.6%	4.6%	4.6%	4.4%	4.3%	4.1%	4.1%	4.3%
Kilkenny	1.6%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.7%	1.8%	1.8%	1.8%	1.8%	1.9%	1.9%
Laois	1.3%	1.2%	1.2%	1.1%	1.2%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.2%
Leitrim	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.6%	0.6%	0.6%
Limerick	3.4%	3.8%	3.9%	3.8%	3.8%	3.7%	3.7%	3.6%	3.6%	3.7%	3.8%	3.8%	3.8%	3.9%
Longford	0.5%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%
Louth	2.0%	2.7%	2.7%	2.6%	2.7%	2.8%	2.8%	2.7%	2.7%	2.7%	2.6%	2.6%	2.6%	2.7%
Mayo	3.1%	2.8%	2.9%	2.6%	2.7%	2.7%	2.6%	2.6%	2.7%	2.8%	2.9%	3.0%	2.9%	2.9%
Meath	3.4%	3.5%	3.5%	3.4%	3.5%	3.8%	3.8%	3.9%	3.8%	3.8%	3.7%	3.5%	3.4%	3.6%
Monaghan	1.1%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	1.2%	1.2%	1.2%	1.3%
Offaly	0.8%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.4%
Roscommon	1.0%	1.0%	1.0%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%
Sligo	1.8%	1.4%	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%	1.3%	1.4%	1.4%	1.4%	1.4%	1.4%
Tipperary	2.3%	2.7%	2.7%	2.6%	2.7%	2.6%	2.6%	2.6%	2.7%	2.7%	2.8%	2.8%	2.7%	2.8%
Waterford	2.4%	2.2%	2.2%	2.1%	2.2%	2.3%	2.3%	2.2%	2.2%	2.3%	2.3%	2.3%	2.4%	2.3%
Westmeath	1.9%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.9%	2.0%	1.9%	1.9%
Wexford	3.5%	3.3%	3.4%	3.2%	3.2%	3.3%	3.2%	3.3%	3.3%	3.3%	3.3%	3.3%	3.2%	3.3%
Wicklow	2.7%	3.1%	3.1%	3.2%	3.0%	3.2%	3.3%	3.3%	3.2%	3.2%	3.1%	3.0%	3.0%	3.2%
<b>All Counties</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number</b>	<b>6,500</b>	<b>33,700</b>	<b>35,800</b>	<b>31,000</b>	<b>32,700</b>	<b>36,800</b>	<b>36,000</b>	<b>35,800</b>	<b>34,900</b>	<b>35,300</b>	<b>34,700</b>	<b>32,000</b>	<b>28,800</b>	<b>27,200</b>

**Employees**

County of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Carlow	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.2%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.2%
Cavan	1.4%	1.4%	1.3%	1.1%	1.2%	1.3%	1.2%	1.2%	1.3%	1.2%	1.2%	1.2%	1.2%	1.3%
Clare	4.0%	2.8%	2.9%	2.4%	2.4%	2.1%	2.2%	2.2%	2.2%	2.2%	2.4%	2.5%	2.7%	2.7%
Cork	10.5%	8.6%	8.7%	7.7%	8.4%	8.5%	8.5%	8.4%	8.5%	8.7%	9.2%	9.5%	9.6%	9.2%
Donegal	4.9%	3.0%	2.7%	2.6%	2.8%	2.5%	2.4%	2.5%	2.6%	2.7%	3.1%	3.4%	3.5%	3.2%
Dublin	24.2%	39.9%	38.8%	43.9%	41.5%	42.8%	43.2%	42.7%	41.9%	40.7%	38.2%	36.8%	36.3%	38.3%
Galway	8.6%	5.8%	5.9%	5.1%	5.6%	5.2%	4.9%	4.9%	5.2%	5.2%	5.8%	6.0%	6.0%	6.0%
Kerry	8.0%	3.8%	3.7%	3.0%	3.3%	3.0%	3.0%	2.9%	3.0%	3.4%	4.2%	4.6%	4.7%	3.9%
Kildare	2.7%	4.2%	4.4%	4.6%	4.4%	4.6%	4.8%	4.8%	4.6%	4.5%	4.3%	4.2%	4.1%	4.1%
Kilkenny	1.5%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.2%	1.3%	1.4%	1.5%	1.5%	1.5%
Laois	1.0%	0.8%	0.9%	0.8%	1.0%	1.0%	0.8%	0.8%	0.9%	1.0%	1.0%	0.9%	1.0%	0.9%
Leitrim	0.6%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%
Limerick	3.2%	3.7%	3.7%	3.4%	3.7%	3.4%	3.4%	3.4%	3.3%	3.5%	3.5%	3.6%	3.7%	3.8%
Longford	0.3%	0.5%	0.5%	0.8%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%	0.5%	0.5%	0.5%
Louth	1.9%	2.2%	2.7%	2.7%	2.7%	2.6%	2.8%	2.8%	2.8%	2.6%	2.5%	2.4%	2.5%	2.5%
Mayo	3.8%	2.3%	2.4%	2.1%	2.1%	2.3%	2.1%	2.1%	2.2%	2.5%	2.6%	2.7%	2.7%	2.4%
Meath	4.2%	2.9%	3.0%	2.8%	2.9%	3.2%	3.3%	3.4%	3.4%	3.2%	3.1%	3.2%	3.2%	3.1%
Monaghan	0.9%	1.1%	1.2%	1.2%	1.2%	1.3%	1.4%	1.3%	1.3%	1.3%	1.1%	1.1%	1.0%	1.1%
Offaly	0.6%	0.9%	0.9%	0.8%	0.8%	0.9%	0.9%	0.8%	0.8%	0.9%	0.9%	0.9%	0.8%	0.9%
Roscommon	1.1%	0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%
Sligo	1.8%	1.0%	1.1%	1.0%	1.1%	0.9%	0.9%	0.9%	1.0%	1.0%	1.1%	1.2%	1.2%	1.1%
Tipperary	2.0%	2.0%	2.1%	1.9%	2.0%	2.0%	2.1%	2.1%	2.1%	2.1%	2.0%	2.0%	2.0%	2.0%
Waterford	2.8%	2.1%	2.0%	1.8%	2.0%	1.8%	1.8%	1.8%	1.9%	1.9%	2.1%	2.2%	2.3%	2.2%
Westmeath	1.9%	1.6%	1.6%	1.5%	1.5%	1.5%	1.4%	1.5%	1.5%	1.5%	1.6%	1.7%	1.7%	1.6%
Wexford	4.1%	3.1%	3.0%	2.6%	2.6%	2.9%	2.8%	2.9%	3.1%	3.2%	3.2%	3.1%	3.1%	3.1%
Wicklow	2.7%	2.4%	2.4%	2.4%	2.4%	2.2%	2.2%	2.3%	2.4%	2.4%	2.5%	2.5%	2.3%	2.4%
<b>All Counties</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number</b>	<b>32,300</b>	<b>344,000</b>	<b>342,300</b>	<b>267,700</b>	<b>318,100</b>	<b>345,800</b>	<b>305,600</b>	<b>303,400</b>	<b>298,300</b>	<b>302,600</b>	<b>345,600</b>	<b>343,500</b>	<b>321,400</b>	<b>309,900</b>

**EWSS Table 4: Subsidy Payments by County and Sector All Months**



Amounts are in €m and cover all EWSS months including October to date.

## Business Resumption Support Scheme (BRSS)

The Business Resumption Support Scheme (BRSS) is new, additional support for businesses impacted by COVID-19 and is available from September 2021.

The BRSS is a targeted support for companies, self-employed individuals, partnerships as well as certain charities and sporting bodies that carry on a trade that was significantly impacted by COVID-19 public health restrictions, including where the impact has continued after the easing of the restrictions. The Scheme is available to businesses that were actively trading on 1 September 2021 and intend to continue doing so. Businesses are also required to fully meet the qualifying conditions of the scheme, as set down in the legislation. Eligible businesses may make a claim for support under BRSS irrespective of whether they have previously qualified for other COVID-19 related Government schemes.

Eligible businesses can now register for BRSS via the e-Registration facility in ROS. Registration is a necessary first step for businesses to access the Scheme. Once registered, eligible businesses can make a claim at any time up to 30 November 2021 for the single payment support via the eRepayments facility.

A qualifying person may make a claim under BRSS for a single payment which will be equal to three times the average weekly turnover of the relevant business activity for the applicable reference.

Registration for BRSS opened on 6 September 2021. So far, **1,150 businesses with 1,240 trades** have availed of BRSS and claims of **€3.6 million** have paid under the Scheme.



**BRSS Table 1: Number of Registrations by Sector and by County**

Sector	
Bar (Wet pub)	32.6%
Travel agency, tour operator & other reservation service and related activities	9.5%
Bar (Serving Food)	9.1%
Café, Restaurant	11.0%
Hotels & Accommodation (B&Bs etc)	7.0%
Personal Services (Hairdressers, Beauticians, etc)	1.7%
Passenger transport (Land, Water or Air)	1.7%
Gym, Leisure Centre, Swimming Pool	1.2%
Retail Specialist Store (Clothes, Toys, Florist, etc)	2.4%
Other	23.8%
<b>All Sectors</b>	<b>100%</b>
<b>Number of Trades</b>	<b>1,150</b>

County	
Carlow	0.7%
Cavan	3.0%
Clare	1.7%
Cork	10.9%
Donegal	2.8%
Dublin	31.5%
Galway	6.1%
Kerry	4.4%
Kildare	2.9%
Kilkenny	1.4%
Laois	1.3%
Leitrim	0.4%
Limerick	3.7%
Longford	0.9%
Louth	3.0%
Mayo	3.7%
Meath	3.7%
Monaghan	1.8%
Offaly	1.3%
Roscommon	1.8%
Sligo	0.7%
Tipperary	4.7%
Waterford	1.9%
Westmeath	2.3%
Wexford	2.1%
Wicklow	1.5%
<b>All Counties</b>	<b>100%</b>
<b>Number of Businesses</b>	<b>1,240</b>

## COVID Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses impacted by COVID-19 restrictions. Under the CRSS, a qualifying person who carries on a business activity that is impacted by COVID-19 related restrictions, such that the business is required to prohibit or considerably restrict customers from accessing its premises, can make a claim to Revenue for a payment, subject to a maximum of €5,000, for each week that it is affected by the restrictions. Payment will be made generally within 3 days of the submission of a qualifying claim.

Additional CRSS payment for businesses applied during the Christmas 2020 period for the weeks beginning 21 December 2020, 28 December 2020 and 4 January 2021, and provided double the amount of the weekly CRSS support payment, subject to the statutory maximum payment of €5,000 per week.

Since 10 May 2021 businesses resuming trading activities can claim enhanced "restart" payments to assist them with the additional costs of reopening. Once a business makes a claim for the enhanced restart payment, it no longer qualifies for CRSS.

There are currently **610 businesses with 830 premises** registered for CRSS. **17,300 premises** have claimed restart weeks and are now trading without the support of CRSS.

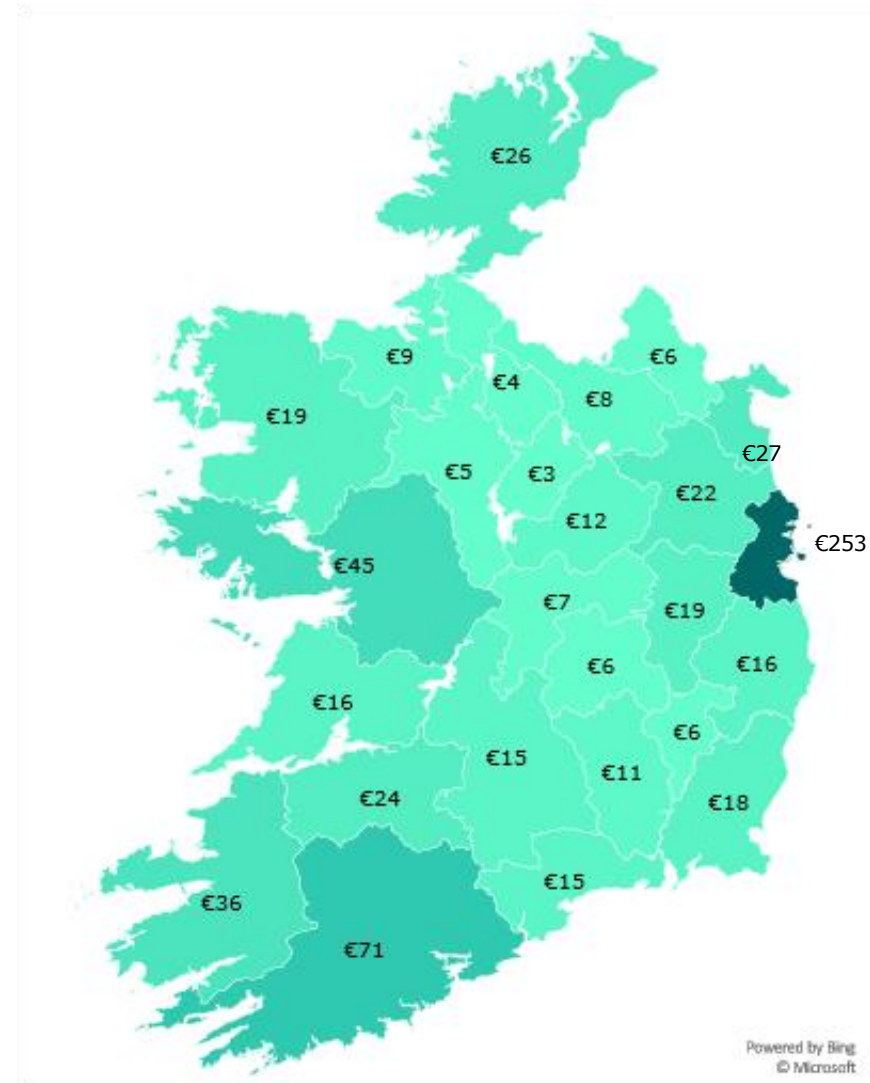
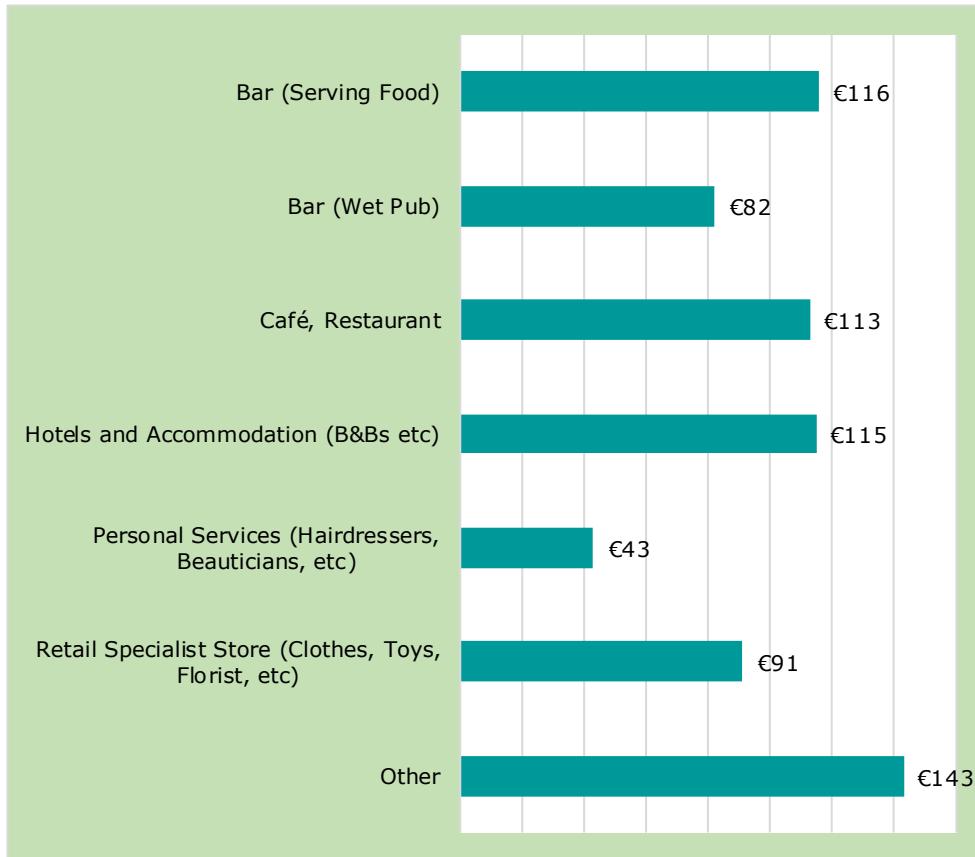
The CRSS is expected to continue until 31 December 2021 for eligible businesses.

**CRSS Table 1: Payment Claims by Period**

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.9	19,800
21 December / 28 December / 4 January	€101.7	19,300
11 January to 3 May	€294.9	24,200
10 May onwards	€150.2	19,900**
<b>All Claim Periods</b>	<b>€703</b>	<b>25,500</b>

*Payments are 85% to Corporation Tax registered businesses and 15% Income Tax to registered businesses; \*A claim period can be up to a maximum of 3 weeks; \*\*17,300 of these premises have claimed for 'Restart Week' payments in this period.*

**CRSS Table 2: Payment Claims by County and Sector**



Amounts are in €m and cover all CRSS months including October to date.

## Temporary Acceleration of Loss Relief

Section 11 of the Financial Provisions (Covid-19) (No. 2) Act 2020 introduced a new section 396D in the Taxes Consolidation Act 1997. S396D provides for a **temporary acceleration of Corporation Tax loss relief** for accounting periods affected by the COVID-19 pandemic and related restrictions. It allows companies to estimate their trading losses for certain accounting periods and to carry back up to 50% of those losses against chargeable profits of the preceding accounting period on an accelerated basis.

### Accelerated Loss Relief Table 1: Companies

Company Type	Number of Claims	Amount of Loss Claimed	Tax Cost
Companies with trading profits	234	€472.1m (median claim €60,000)	€59.0m
Companies with excepted trades	27	€2.6m (median claim €32,000)	€0.6m
<b>All Claimants</b>	<b>261</b>	<b>€475m</b>	<b>€59.6m</b>

*Data to end September 2021; Data reflect 2020 losses carried back against 2019 profits, information on claims in respect of 2020 profits (2021 losses carried back) is not yet available.*

Section 10 of the Financial Provisions (Covid-19) (No. 2) Act 2020 provides for **temporary Income Tax measures to assist self-employed individuals** who have been adversely impacted by the COVID-19 restrictions.

Self-employed individuals can claim to have their losses and certain unused capital allowances carried back and deducted from their profits for the preceding tax year of assessment, thus reducing the amount of Income Tax payable on those profits. A €25,000 limit on the total amount that may be carried back applies. An acceleration of this relief allows self-employed individuals to make interim claims based on the estimated amount of relief available to them.

### Accelerated Loss Relief Table 2: Self-Employed Individuals

Claim Type	Number of Claims	Amount Claimed
Losses	325	€3.39m
Capital allowances	120	€0.61m
<b>All Claimants*</b>	<b>359</b>	<b>€4.0m</b>

*Data to end September 2021. \*Some taxpayers claim both Losses and Capital Allowances; Includes claims for Losses and Capital Allowances from 2020 and 2021 carried back to 2019.*

## Debt Warehousing

Debt Warehousing was announced by Government on 2 May 2020, to provide a vital liquidity support to businesses suffering downturn due to the COVID-19 pandemic. The warehousing arrangements initially applied to VAT and PAYE (employer) liabilities accumulated by businesses associated with the COVID-19 crisis. Debt warehousing is also available to taxpayers for Income Tax 2019 and Preliminary Income Tax 2020, subject to qualifying criteria. In addition, Debt Warehousing is available on balances that have been overpaid under the Temporary Wage Subsidy Scheme (TWSS) on the same basis as VAT and PAYE (employer). On 1 June 2021 Government announced that the period where tax liabilities arising can be warehoused was extended to the end 2021 for all eligible taxpayers, with an interest free period during 2022, as well as the inclusion of overpayments of the Employment Wage Subsidy Scheme (EWSS).

Debt Warehousing is automatically available to businesses and individuals that are managed by Revenue’s Business and Personal Divisions. It is available by agreement to larger businesses managed by Revenue’s Large Cases and Medium Enterprises Divisions, where such businesses have been adversely impacted by COVID-19.

Over **93,000 individual businesses** are availing of Debt Warehousing. This includes 2,700 Large Cases and Medium Enterprises Divisions taxpayers.

**Debt Warehousing Table 1: Amounts Warehoused (at end September 2021)**



*\*Includes approx. €443m PRSI; \*\*Includes approx. €5m PRSI.*

## Further Information

Information on the operation of the COVID-19 support schemes are available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature in relation to the Schemes can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed to [revpress@revenue.ie](mailto:revpress@revenue.ie) in the first instance.

Weekly statistics updates on COVID-19 support schemes are available [here](#).

Revenue published weekly statistics on TWSS employers and employees for the duration of the Scheme as well as a comprehensive statistical overview of the TWSS now that payslips for the relevant period are finalised ([here](#), excel version [here](#)). The Central Statistics Office (CSO) also published information on TWSS recipients by age, gender, location and sector ([here](#)). The CSO is publishing monthly estimates of the number of persons being directly supported by the EWSS, included in the Live Register release ([here](#)).