

# Members. We are here to support you.



On Thursday 8<sup>th</sup> July, The Chancellor, Rishi Sunak announced a number of measures to support the hospitality sector of around 130,000 businesses and to help protect the jobs of their 1.8 million employees. The government will introduce the Eat Out to Help Out scheme to encourage people to return to eating out.

Please note hotels are eligible. The discount can be used unlimited times and will be valid Monday to Wednesday on any eat-in meal (including on non-alcoholic drinks) for the month of August 2020 across the UK.

## Key Dates:

### Monday 13th July

The Eat out to Help out scheme will OPEN for registration on Monday 13th July. You can register from this date. You can start to advertise that you are taking part in the scheme once you are registered. All those who are registered will appear on a list supported by government.

### Monday 3<sup>rd</sup> August

Your scheme starts on Monday 3<sup>rd</sup> August and runs Mon-Wed for the month of August. This is a total of 13 days.

### Monday 31<sup>st</sup> August

This is the date the scheme closes.

### Monday 7<sup>th</sup> August

The service you'll use to claim reimbursements will be available on 7<sup>th</sup> August 2020. You cannot claim yet. You can claim weekly.

### Wednesday 30<sup>th</sup> September

The service for claims will close on 30 September and you must make all claims by that date.

## Key points:

You must register to be part of the scheme

All food and non-alcoholic drinks are included in the scheme which gives 50% discount to the customer to a maximum of £10. This includes VAT which for Food and Non- Alcoholic drinks will be 5% for this.

Participating establishments will be fully reimbursed for the 50% discount.

This will entitle every diner to a 50% discount of up to £10 per head on their meal, at any participating restaurant, café, pub or other eligible food service establishment.

## Example:

2 customers come to your restaurant for lunch:  
2 Main courses @ £12.50 each = £25.00  
1 Desert @ £5.00 = £5.00  
2 Mineral waters @ £2.50 = £5.00  
1 Glass of wine @ £6.00  
1 Coffee @ £2.50

Total Bill = £38.50

They would amount eligible for the scheme discount is £32.50 giving a discount of £16.25 which you could give to the customer and claim back through the scheme. You record the number of customers, the value of the transaction and the discount.

Your establishment will appear on the government list offering the service and if you wish to remove your premises from it you must contact HMRC to do so

The scheme can be used multiple times by the customer and can be used for all meals – breakfast, lunch and dinner.

It is expected that you would offer the scheme for the entire period that it is operational every Monday, Tuesday and Wednesday from 3<sup>rd</sup> August through to 31<sup>st</sup> August.

You can put in your first claim on 7<sup>th</sup> August and your last claim must be in by 30<sup>th</sup> September.

To register, you must have:

- your Government Gateway ID and password (if you do not have one, you can create one when you register)
- the name and address of each establishment to be registered, unless you are [registering more than 25](#)
- the UK bank account number and sort code for the business (only provide bank account details where a BACS payment can be accepted)
- the address on your bank account for the business (this is the address on your bank statements)

You may also need your:

- VAT registration number (if applicable)
- employer PAYE scheme reference number (if applicable)
- Corporation Tax or Self-Assessment unique taxpayer reference

If you are registering 25 establishments or less, you must provide the details of each establishment.

### What happens next

You'll be registered instantly and will receive a registration reference number - you'll need this when you claim the reimbursement.

You can download promotional materials to help you promote the scheme and let your customers know that you're taking part.

You'll be added to a list of registered establishments that will be available to the public. The list of registered establishments is not available yet.

Businesses that have more than one establishment are encouraged to register all establishments that are eligible to offer the scheme. Once you have registered your business it may be possible to add new establishments, but you will have to contact HMRC again and this may delay the establishment being included in the scheme.

**If you want to be removed from the list of registered establishments, you should [contact HMRC](#) who will remove you manually. This is not immediate, so you must tell customers that you are no longer offering the discount**

You will be able to submit claims on a weekly basis.

You'll still need to pay VAT based on the full amount of your customers' bills.

Any money you receive through the scheme will be treated as taxable income.

HMRC will provide more guidance on how to make a claim when the registration service is open.

### When you start offering the discount

You should wait until you're registered before you offer discounts to your customers. You cannot offer discounts before 3<sup>rd</sup> August.

When you register for the scheme, it is expected that you will offer it during the whole of your opening hours on all the eligible days that you are open and on all qualifying sales of food or drink.

If a customer purchases a meal with the intention of eating it but then takes it away and leaves the premises, you can still apply the discount.

### Records you must keep

For each day you're using the scheme, you must keep records of the:

- total number of people who have used the scheme in your establishment
- total value of transactions under the scheme
- total amount of discounts you've given

If you are using the scheme for more than one establishment, you must keep these records for each.

### Making a claim

You cannot claim yet. The service you'll use to claim reimbursements will be available on 7 August 2020.

The service will close on 30 September.

You must wait 7 days from registration to make your first claim. HMRC will pay eligible claims within 5 working days.

### Full details and updated information:

<https://www.gov.uk/guidance/register-your-establishment-for-the-eat-out-to-help-out-scheme#who-can-register>

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