

COVID-19 Business support grants

Omicron Hospitality and Leisure Grant (OHLG)

Eligibility criteria

What grant funding is the Government offering?

1. On 21 December 2021, the Government announced grant support for hospitality, accommodation and leisure businesses in England, in recognition that the rise in Omicron variant means that “some businesses are likely to struggle over the coming weeks” ([GOV.UK - £1 billion in support for businesses most impacted by Omicron across the UK](https://www.gov.uk/government/news/1-billion-in-support-for-businesses-most-impacted-by-omicron)).
2. The one-off grants will be paid to businesses on the ratings list by local authorities from 30 December 2021.

How much funding will be awarded?

3. The grants that will be awarded to businesses are based on rateable value as follows.

Rateable value	Grant amount
£15,000 or under	£2,667
Greater than £15,000 and less than £51,000	£4,000
£51,000 or over	£6,000

4. Subject to subsidy limits, businesses are entitled to receive a grant for each eligible premises for which they are the ratepayer.

Which businesses are eligible?

5. The grants are for businesses that offer in-person services, where the main service and activity take places in a fixed, rate-paying premises and is in the followings sectors:
 - hospitality
 - accommodation
 - leisure
6. Attached at Appendix A is a set of criteria issued by the Department for Business, Energy and Industrial Strategy to support decisions on whether a business falls into the above categories.
7. Also attached at Appendix B is a list issued by the Department for Business, Energy and Industrial Strategy of businesses that fall into scope for each sector. The list is indicative but not exhaustive and local authorities have been asked to

use their local knowledge to assist in making decisions on eligibility, alongside the criteria at Appendix A.

8. Where a business operates more than one service and the services fall into different categories, the "main service" can be determined by assessing which category constitutes 50 per cent or more of the overall business. The business should declare the main service and the local authority will take reasonable steps to determine eligibility. Government has asked local authorities to use their discretion to determine eligibility.
9. To be eligible for grant support, businesses must have been trading on 30 December 2021. The Government has set out criteria for determining whether a business is trading. These will be used by the council to determine eligibility.

Which businesses are not eligible?

10. The following businesses are not eligible for grant assistance:
 - Businesses that are not in the ratings system
 - Businesses which have already received grant payments that equal the maximum levels of subsidy from a public sector organisation that are permitted.
 - Businesses that on 30 December 2021 were in liquidation, dissolved, in administration, were insolvent or where a striking-off notice has been made.

Who are the grants payable to?

11. The person who according to the billing authority's records was the ratepayer in respect of the property on 30 December 2021.
12. Where West Suffolk Council has reason to believe that the information held about the ratepayer on 30 December 2021 is inaccurate, the council may withhold or recover the grant and take reasonable steps to identify the correct ratepayer.
13. Any changes to the rating list (rateable value or to the hereditament) after 30 December 2021 will not be taken into account.

Will grants be subject to tax?

14. Grant income received by a business is taxable. The OHLG will need to be included as income in the tax return of the business.
15. Only businesses that make an overall profit once grant income is included will be subject to tax.
16. Payments made to businesses before 5 April 2022 will fall into the 2021-22 tax year. Unincorporated businesses will be taxed when they receive the grant income

What is the closing date for applications?

17. The closing date for applications is 18 February 2022. Payments will be made by 31 March 2022.

How does it work for properties where the landlord or management agent pays the business rates for more than one business in the property?

18. Please contact covid19.BusinessGrants@westsuffolk.gov.uk or 01284 776333 to discuss this.

Appendix A – Government criteria for defining eligible and ineligible business types

Business type	Definition	Eligible	Ineligible
Hospitality	A business whose main function is to provide a venue for the consumption and sale of food and drink.	<ul style="list-style-type: none"> • Businesses offering in-person food and drink services to the general public. • Businesses that provide food and/or drink to be consumed on the premises, including outdoors. 	Food kiosks and businesses whose main service (generating 50% or more of income) is a takeaway (not applicable to those that have adapted to offer takeaways during periods of restrictions, in alignment with previous COVID-19 business grant schemes).
Leisure	A business that provides opportunities, experiences and facilities, in particular for culture, recreation, entertainment, celebratory events and days and nights out.	<ul style="list-style-type: none"> • Businesses that may provide in-person intangible experiences in addition to goods. • Businesses that may rely on seasonal labour. • Businesses that may assume particular public safety responsibilities. • Businesses that may operate with irregular hours through day, night and weekends. 	<p>All retail businesses, coach tour operators and tour operators.</p> <p>Gyms and sports businesses where physical exercise or training is conducted on an individual basis or group basis.</p>
Accommodation	A business whose main lodging provision is used for holiday, travel or other purposes.	<ul style="list-style-type: none"> • Businesses that provide accommodation for 'away from home' stays for work or leisure purposes. • Businesses that provide accommodation for short-term leisure and holiday purposes. 	Private dwellings, education accommodation, residential homes, care homes, residential family centres, beach huts.

Appendix B – Government list of examples of eligible businesses

Sector	Types of businesses
Hospitality	Cafes Food courts Public houses or pub restaurants Restaurants Roadside restaurants Wine bars
Leisure	Amusement arcades Amusement parks Arenas Casinos and gambling clubs Cinemas Clubs and institutions Concert halls Events venues Museums and art galleries Night clubs and discotheques Soft play centres or areas Stately homes and historic houses Theatres Theme parks Tourist attractions Village halls and scout huts, cadet huts (and similar) Wedding venues Zoos and safari parks
Accommodation	Bed and breakfasts Boarding houses Campsites Canal boats or other vessels Caravan parks Caravan sites and pitches Catered holiday homes Chalet parks Coaching inns Country house hotels Guest houses Holiday apartments, cottages or bungalows Holiday homes Hostels Hotels Lodges