

BUSSK

**Business Users Support
Scheme for Kerosene**



**An Roinn Fiontar,
Trádála agus Fostaíochta**
Department of Enterprise,
Trade and Employment



Fiontraíocht Éireann
Enterprise Ireland

Guidelines on the operation of the Business Users Support Scheme for Kerosene

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Summary

The Business Users Support Scheme for Kerosene (BUSSK) has been developed by the Department of Enterprise Trade and Employment (DETE) to support business users impacted by the significant increase in the cost of Kerosene following the Russian Invasion of Ukraine. The scheme will target business users who have purchased Kerosene in 2022 for the purpose of heating their business premises. The scheme will open on September 6th and close on October 31st at 3pm. Payments to beneficiaries will be made by December 31st 2023.

The full details of the scheme can be found on WWW.BUSSK.ie. This scheme is a DETE scheme administered by Enterprise Ireland. For this scheme Enterprise Ireland are using the services of an external provider – Evelyn Partners, who will manage the application process on behalf of Enterprise Ireland. Applicants to the scheme will apply online via BUSSK.ie and will then enter a user portal designed for the scheme delivery.



Business Users Support Scheme Kerosene

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Business Users Support Scheme for Kerosene



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The Government has launched a new scheme for businesses that were impacted by significant increases in the cost of Kerosene during 2022.

The Business Users Support Scheme for Kerosene (BUSSK) will compensate eligible businesses for 50% of the increased cost of Kerosene purchased for heating their business premises during the period from 1st March to 31st December 2022, compared to the average retail price for the same period in 2021. There will be a guaranteed minimum subsidy payment of €500.

Screen shot of landing page WWW.BUSSK.ie

1. Overview of the Business Users Support Scheme Kerosene (BUSSK)

The cost of energy is a major factor in the operation of most businesses. The impact of the very significant price increases experienced by businesses in 2022 was mitigated by the introduction by government of the Temporary Business Energy Support Scheme (TBESS) to support companies dealing with price increases in metered electricity and natural gas. This Scheme will extend similar supports to businesses that rely on Kerosene for heating purposes. The aim of the BUSSK is to support business users of kerosene who have been negatively impacted by the increased costs of kerosene as a result of the war in Ukraine.

In particular the Scheme aims to alleviate the financial burden faced by enterprises, contribute to improving their viability, and facilitate the retention of jobs that may have been at risk due to the impacts of price rises.

The Scheme will be retrospective and will provide subsidies to businesses to reimburse half of the increased cost of Kerosene purchased in the eligible period from March to December 2022, compared to the reference period in 2021. This is the period during which Kerosene prices increased to historically high levels following the Russian invasion of Ukraine. Average prices during the 2022 eligible period were €1.32 per litre, compared to €0.70 per litre in the 2021 reference period.

2. Legal Basis

The Scheme will be established under Section 7 (1) (i) of the Industrial Development (Enterprise Ireland) Act 1998. It will be administered by Enterprise Ireland, utilising funds made available by the Department of Enterprise, Trade and Employment, using the support of a third party to administer the application process, with the consent of both the Minister for Enterprise, Trade and Employment and the Minister for Public Expenditure, NDP Delivery and Reform. Payments to successful applicants will be made by Enterprise Ireland.

3. State Aid Basis

The scheme is designed to be compliant with the European Union State Aid Temporary Crisis Transition Framework (TCTF). The TCTF sets out overall limits on the financial support that may be claimed by single undertakings.

4. Eligible and Ineligible Applicants

4.1 Eligible Applicants:

- (a) A business will be eligible to apply to the Scheme where it is a company, self-employed individual or partnership carrying on a trade or profession, the profits of which are chargeable to tax under Case I or Case II of Schedule D by virtue of section 18(2) of the Taxes Consolidation Act, 1997 (TCA). Pay As You Go (PAYG) customers are within the scope of the scheme.

- (b) Sporting bodies that carry on activities which would be chargeable to tax under Case I or II of Schedule D but for an exemption set out in section 235 TCA are eligible to apply to the scheme.
- (c) Charities that carry on activities that would be chargeable to tax as trading income, but for an available tax exemption under section 208 TCA, are also included within the scope of the scheme.
- (d) Businesses must have either:
- A fixed premises that is commercially rateable. Businesses will be required to supply a commercial rates bill to verify this.
- Or be:
- A Bed and Breakfast which is approved within the Fáilte Ireland National Quality Assurance Framework. Businesses will be required to supply approval documentation to verify this.
- (e) Businesses must have tax clearance from Revenue for 2023. Businesses must supply a Tax Reference Number and a Tax Clearance Access Number to allow for verification of their Tax Clearance status on Revenue's online portal ROS.
- (f) Where an enterprise has multiple business premises that have incurred costs, it can apply separately for each premises, subject to the overall limits set out.
- (g) Any business that has a commercially rateable premises, or where rates are paid on their behalf and attributable in the rental or other agreement to the business premises they occupy, can apply so long as they have purchased the Kerosene.
- (h) Commercially rateable premises, where a business is rateable but is not currently rated by Valuation Office for a variety of reasons, can apply. Businesses will be required to submit documentation from a Local Authority demonstrating that they have a commercially rateable premises that is not currently rated.
- (i) A minimum of 1,000 litres for heating purposes must be purchased by a single applicant in the eligible period March to December 2022, to be eligible.

4.2 Ineligible Criteria

Businesses that have already received the maximum permitted amount from TBESS will not be eligible to apply to this Scheme. The total amount received by businesses from TBESS and the Kerosene Scheme combined, cannot exceed the maximum TBESS payment amounts.

TBESS limits are as follows:

- Businesses with a single premises: €150,000
- Businesses with two premises: €300,000
- Businesses with more than two premises: €450,000

Businesses that use Kerosene for purposes other than heating their business premises will not be eligible to apply to the Scheme in respect of Kerosene used for such other purposes. For the avoidance of doubt, businesses cannot make claims for Kerosene that is used for:

- Generating electricity which is returned to the grid;
- Transportation fuel;
- Selling to end-users in another location

Marked Gas Oil (MGO) is not considered an eligible fuel for inclusion in this scheme.

In compliance with the requirements of the Temporary Crisis and Transition Framework, Credit institutions and other financial institutions are excluded as eligible businesses under the Scheme.

It is worth noting that in general, Enterprise Ireland considers the following activities as ineligible or as involving an unacceptable reputational risk. Such ineligible activities include (but are not limited to) activities relating to:

- The gambling sector, including 'gaming' (as defined in the Gaming and Lotteries Act 1956)
- Adult entertainment
- Tobacco and tobacco related products
- Cannabis-based products which are not authorised as medicines.
- **Note:** This is not an exhaustive list and Enterprise Ireland has a dynamic policy position on several activities. Any queries in relation to the eligibility of an activity will be directed to the Enterprise Ireland Policy department who will assess the case.

- those under sanctions adopted by the EU, including but not limited to:
 - a. persons, entities or bodies specifically named in the legal acts imposing those sanctions.
 - b. undertakings owned or controlled by persons, entities or bodies targeted by sanctions adopted by the EU; or
 - c. undertakings active in industries targeted by sanctions adopted by the EU, insofar as the aid would undermine the objectives of the relevant sanctions.

5. Commencing an application for BUSSK

The scheme is available to apply online only.

5.1. How to register for the BUSSK

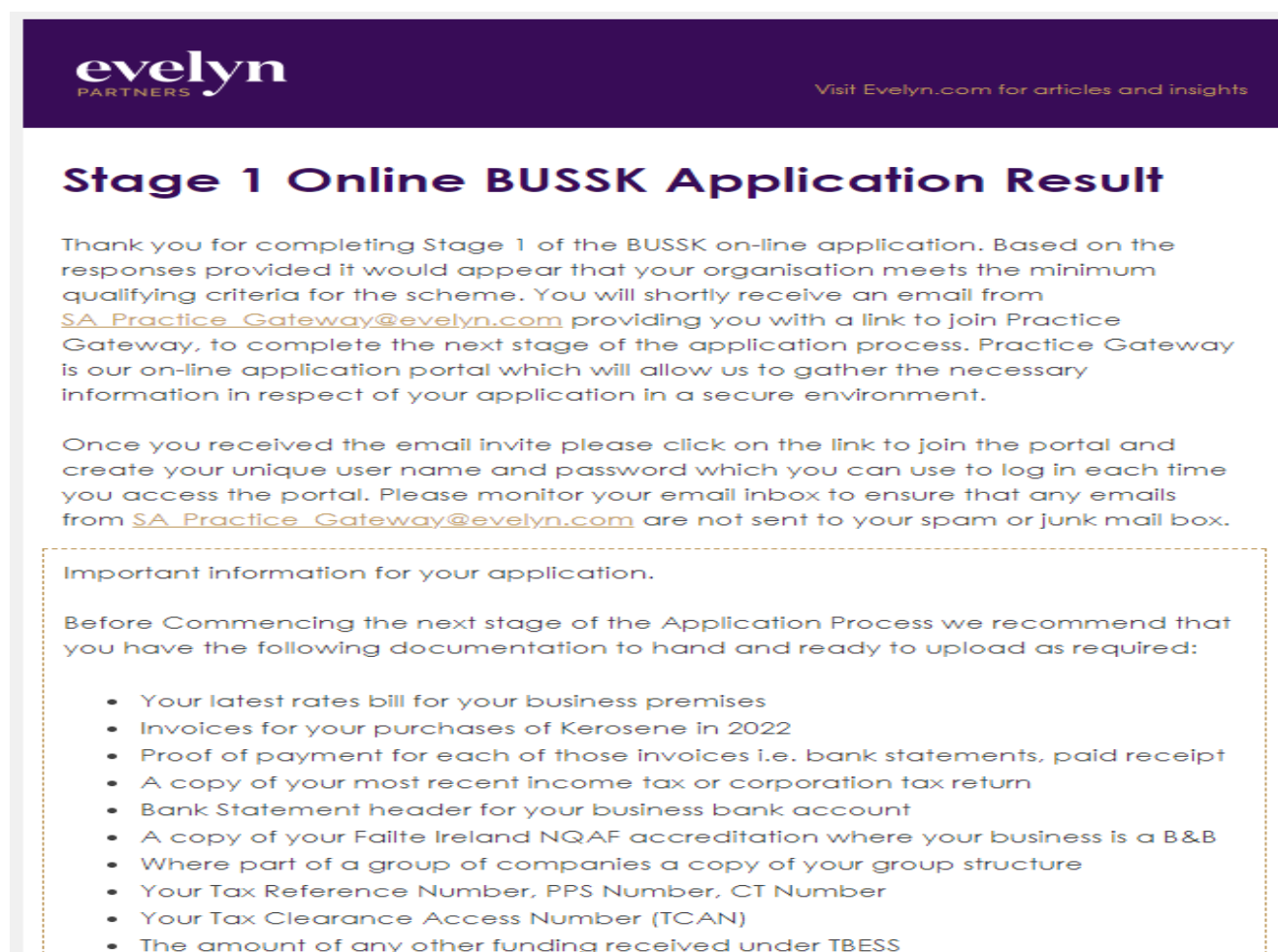
The BUSSK can be accessed online only by accessing www.BUSSK.ie. Details of the scheme are available alongside a link to apply for the scheme.

5.2. Stage 1 – Preliminary Eligibility Questions

This first step in the application process will establish the general eligibility criteria of an applicant entity for the scheme. On successful completion of these questions the applicant if eligible will be sent via email a secure link to the application portal to complete the application to apply for the support.

Preliminary Information
Please provide the Legal Name of your business?
Please provide any trading name where different to the name above?
Please provide the trading address of your business?
Please provide the contact name for all correspondence in respect of your application?
Please provide the contact email address for all correspondence in respect of your application?
Is your business in public ownership or a public service body funded from public sources of funding?
Is your business a Credit Institution or other Financial Institution?
Does your business have a fixed premises that is commercially rateable, or where your business is a Bed & Breakfast, is it approved under the Fáilte Ireland, National Quality Assurance Framework (NQAF)?
Does your business use Kerosene for the purpose of heating your business premises?
Has your business purchased a minimum of 1,000 litres of Kerosene for heating purposes in the period from 1 March 2022 to 31 December 2022?

Once the basic eligibility details are completed successfully, the applicant will receive an email inviting them to complete an application.



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Stage 1 Online BUSSK Application Result

Thank you for completing Stage 1 of the BUSSK on-line application. Based on the responses provided it would appear that your organisation meets the minimum qualifying criteria for the scheme. You will shortly receive an email from SA_Practice_Gateway@evelyn.com providing you with a link to join Practice Gateway, to complete the next stage of the application process. Practice Gateway is our on-line application portal which will allow us to gather the necessary information in respect of your application in a secure environment.

Once you received the email invite please click on the link to join the portal and create your unique user name and password which you can use to log in each time you access the portal. Please monitor your email inbox to ensure that any emails from SA_Practice_Gateway@evelyn.com are not sent to your spam or junk mail box.

Important information for your application.

Before Commencing the next stage of the Application Process we recommend that you have the following documentation to hand and ready to upload as required:

- Your latest rates bill for your business premises
- Invoices for your purchases of Kerosene in 2022
- Proof of payment for each of those invoices i.e. bank statements, paid receipt
- A copy of your most recent income tax or corporation tax return
- Bank Statement header for your business bank account
- A copy of your Failte Ireland NQAF accreditation where your business is a B&B
- Where part of a group of companies a copy of your group structure
- Your Tax Reference Number, PPS Number, CT Number
- Your Tax Clearance Access Number (TCAN)
- The amount of any other funding received under TBESS

An applicant will be required to submit documents to support their application. A fully completed application with supporting documents must be completed online and submitted by **3:00pm GMT on October 31st, 2023**.

6. Group Structure

Where a company is part of a Group the applicant business will be asked to complete some additional questions including the details of the 'parent company', other individual companies in the group, together with shareholdings and respective relationship of each company within the group.

7. Tax Compliance and Clearance

In order to be a 'qualifying business', the company must confirm that they:

- (a) have their tax affairs up to date ensuring all tax returns are filed, and payments made, or payment arrangements entered into to cover all outstanding debts; and

In general, a person in receipt of other Government support is not restricted from availing of the BUSSK where they meet the eligibility criteria. However, where the support derives from the Temporary Crisis Transition Framework, support is limited by reference to certain ceilings prescribed under that Framework. These will be highlighted during the application process.

8. Signatures

As part of the application process, the director(s) of the company/designated authorised signatory for the business will be required to submit the application and will be contacted in respect of the issue of any Letter of Offer that may be issued to the applicant business. The director/authorised officer will also be required to:

- Acknowledge, that as a recipient of any grant under the BUSSK, the name and address of the qualifying business, and the amount of the BUSSK payment made to the business, will be published on the Commissions website.
- Confirm that any documents required to be attached to the application are true and correct records, and agree to supply any further information which may be requested in connection with the support both at the time of application and any future date as requested.
- Declare that the information provided is correct and complete and that the qualifying criteria in respect of the application are met.
- Confirm that the company is operating as a going concern.

9. What information is needed to make an application?

9.1. Documents required to complete and application.

Before commencing an application, it will be useful to have the following documents available. You will be requested at a number of points in the application process to upload certain documentary evidence.

For a company to be deemed eligible the following evidence is required.

- Evidence of a rateable premises by way of your 2022 rates bill for the business premises
- Kerosene Invoices from a Kerosene Supplier for the period January-December 2022.
- Evidence of payment for all invoices that are the subject of the application.
- Where more than one premises is being claimed for, a separate application is required for each, using the unique Eircode for each business address.

- Where part of a group, the group structure, showing the companies in the group, the shareholding and the relationship of each.
- Declaration of TBESS aid already received under the TCTF at time of application.
- Declaration of use of Kerosene for business premises heating purposes only
- Proof of tax clearance status.
- Where a Bed & Breakfast, evidence of your Fáilte Ireland NQAF accreditation

For further details of the information required refer to the Checklist per Appendix I.

Enterprise Ireland reserves the right to seek additional documentation to support the validation of the application.

10. Amount of support that can be applied for under the BUSSK.

10.1. What costs are considered in determining the eligible costs?

Costs that can be attributed must be related to invoices for the purchase of Kerosene in 2022 only. Applicants will be required to declare that the submitted invoices (or part thereof) relate to Kerosene purchased for the purposes of heating the business premises only.

Payments to businesses under the Scheme will be calculated on the basis of the increase in the price of Kerosene paid by the applicant in the eligible period from March – December 2022, compared to the average retail price in the reference period from March – December 2021, which has been determined to be €0.70 per litre.

Payment will be based on reimbursing businesses for 50% of increased costs incurred over this ten-month period and will be calculated as follows:

- The invoiced cost of the Kerosene purchased in 2022 less the average cost of Kerosene in 2021 x 0.83 (10 months) x 0.5 (50% of the increase).

Where a business has purchased between 1,000 and 1,999 litres in the eligible period, a flat payment of €500 will be made to the approved applicant business.

Note: Businesses that used cash to purchase Kerosene will not be eligible to apply for the scheme.

EXAMPLES

Company A purchased 4,000 litres of Kerosene during 2022 at a total cost of
€5,280

Payment: €1,029.

Company B purchased 8,000 litres of Kerosene during 2022 at a total cost of

€10,560.

Payment: €2,058

Company C purchased 20,000 litres of Kerosene during 2022 at a total cost of

€25,600

Payment: €4,814

10.1.1. What if I have applied for Temporary Business Energy Support Scheme (TBESS)?

If energy costs have already been claimed under TBESS then Businesses that have already received the maximum permitted amount from TBESS will not be eligible to apply to this Scheme. The total amount received by businesses from TBESS, and the Kerosene Scheme combined **cannot exceed the maximum TBESS payment amounts.**

TBESS limits are as follows:

- Businesses with a single premises: €150,000
- Businesses with two premises: €300,000
- Businesses with more than two premises: €400,000

10.2. The Temporary Crisis Framework (TCTF) cap

Support under the BUSSK is governed by EU State aid rules set out in The Temporary Crisis Transition Framework (TCTF). The TCTF provides for monetary limits on the total amount of relief that can be claimed by an undertaking.

10.2.1. Limits prescribed by the Temporary Crisis Transition Framework

An overall cap on the amount of support that a single undertaking can claim applies in line with the Temporary Crisis Transition Framework (TCTF). Section 2.1 of the TCTF enables Member States to provide aid up to €4,000,000 to a single undertaking.

The limit applies to the total amount of temporary business energy payments that may be claimed by a single undertaking carrying on one or more qualifying businesses, when taken together with any other amount of aid claimed under section 2.1 of the TCTF. In effect, this means that where a qualifying business forms part of a single undertaking and either that business or other group members of the single undertaking make a claim for aid under another scheme to which section 2.1 of the TCTF applies, that aid must be aggregated for the purpose of the ceilings above.

Where a claim by a qualifying business under the BUSSK would result in aggregate aid to the single undertaking above the applicable ceiling above, the qualifying business is ineligible to make a claim under the BUSSK.

11. Energy Efficiency

When registering for the BUSSK, the business is strongly recommended to visit the [Climate Toolkit 4 Business \[www.climatetoolkit4business.gov.ie\]](http://www.climatetoolkit4business.gov.ie). This is an easy-to-use online tool which allows businesses calculate their estimated carbon footprint and provides a targeted action plan to reduce environmental impact. The recommended actions cover 4 key areas – energy, travel, materials use and water. Many of the actions provided by the Toolkit will direct users to available State assistance, including those from Enterprise Ireland, Local Enterprise Offices, the SEAI, and the EPA, which can support implementation of relevant actions. The Toolkit aims to simplify climate action information for enterprises, particularly SMEs that may be unsure where to start.

Sustainable Energy Authority Ireland also have useful information and support on their website to help companies develop an energy efficiency plan. [Energy Efficiency Training for SMEs | Business | SEAI](#)

The completion of the Climate Toolkit 4 Business is not a legal requirement and will have no impact on the assessment of a business' eligibility for the BUSSK. The Government encourages businesses to use the toolkit as a resource to help reduce energy consumption and to increase awareness of energy use reduction and environmental impact.

11.1. Steps to completing an application for BUSSK



12. Record keeping required for making an application for BUSSK

Any person making a claim under the BUSSK is required to maintain and have available such books and records as may be reasonably required for the purposes of demonstrating that the applicant business is eligible to make an application under the scheme and to fully support any amount approved under the scheme.

Applicants are required to maintain and make available any records that Enterprise Ireland and the Department of Enterprise Trade and Employment may require to support their claim for a period of 10 years from the end of the claim period in which the offer is made. The 10-year period is required to ensure that monitoring requirements under the TCTF are met.

13. Publication of Information

The Department of Enterprise Trade and Employment (DETE) will submit information to the Commission for publication on its website in respect of each qualifying business to whom BUSSK support has been approved.

The information to be published will include the following:

- the name of the qualifying business,
- the address of the qualifying business, and
- the total amount of the BUSSK payment made to the qualifying business.

This information will be published one month after the day on which the scheme ends, which is currently 31 December 2023.

Glossary of Terms

EI	Enterprise Ireland.
EPA	Environmental Protection Agency.
SEAI	Sustainable Energy Authority of Ireland.
SME	Small or Medium Enterprise.
TBEP	Temporary Business Energy Payment. This is an amount paid to a claimant under the Revenue Temporary Business Energy Support Scheme.
DETE	Department of Enterprise Trade and Employment.
TBESS	Temporary Business Energy Support Scheme.
BUSSK	Business Users Support Scheme Kerosene.
TCTF	Temporary Crisis Transition Framework. Support under TBESS is governed by State Aid rules set out in the TCF.
VAT	Value Added Tax. Claims under the scheme are based on VAT exclusive amounts.

Appendix I :- BUSSK Checklist

Before commencing the online application form we recommend that you gather the following documentation and scan them to your system so that they are readily available to upload as part of the application process:

TAX DETAILS

- | | |
|---|--|
| <input type="checkbox"/> Tax Number
The tax number for your business which will be either your Corporation Tax number, Income Tax/PPS number or your VAT number in certain cases. | <input type="checkbox"/> Tax Clearance
Your Tax Clearance Access Number (TCAN). This number should be accessible on your ROS or myAccount service. |
| <input type="checkbox"/> Tax Return- Company
A copy of the latest filed Corporation Tax Return (CT1) for the applicant business. | <input type="checkbox"/> Tax Status – Charity
Your CHY number and a copy of the relevant exemption granted by the Revenue Commissioners. |
| <input type="checkbox"/> Tax Return-Self-Employed
A copy of your latest filed Income Tax Return (Form 11) for the trade or profession. | <input type="checkbox"/> Tax Return- Partnership
A copy of your latest filed Tax Return for the Partnership (Form 1 Firms). |

RATEABLE PREMISES

- | | |
|--|---|
| <input type="checkbox"/> Rates Bill
A copy of your most recent rates bill for the applicant business premises (2022/23) | <input type="checkbox"/> Rental or Other Agreement
Where you do not have a rates bill as these are paid on your behalf and recharged to you in any rental or other agreement you have in respect of your business premises. |
| <input type="checkbox"/> Rateable Premises
In the absence of a rates bill a copy of correspondence from your local authority demonstrating that you have a rateable business premises. | |

KEROSENE PURCHASES

- | | |
|--|---|
| <input type="checkbox"/> Invoices
Copies of invoices in respect of purchases of Kerosene for heating of your business premises in the calendar year 2022 | <input type="checkbox"/> Proof of Payment
For each of the invoices provided a copy of the bank statement showing payment of the invoice or other receipt demonstrating payment, e.g. credit card receipt or statement |
|--|---|

OTHER

- | | |
|--|---|
| <input type="checkbox"/> EIRCODE
Have your Eircode to hand for the applicant business premises. | <input type="checkbox"/> Companies Registration Office (CRO) Number
For companies applying for funding please have your CRO number to hand. |
| <input type="checkbox"/> Groups
Where your company is part of a group please have a copy of the group structure, to hand showing shareholdings and respective relationships together with details of the ultimate parent company within the group. | <input type="checkbox"/> Bed & Breakfast
Where your business is a Bed & Breakfast a copy of your Fáilte Ireland NQAF accreditation. |
| <input type="checkbox"/> Bank Statement Header
A copy of your bank statement header (top half of your bank statement only) showing the applicant business address and bank account number, IBAN, BIC etc. | |