



NOTICE BY TREASURY – CORONAVIRUS (COVID-19)

Laid before Tynwald 21 April 2020

Coming into operation 18 March 2020

RELEVANT SECTORS FOR THE PURPOSES OF:

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (APPLICATION) (AMENDMENT) (NO.2) ORDER 2020 [SD 2020/0154] AND THE CORONAVIRUS BUSINESS SUPPORT SCHEME 2020 [SD 2020/0156]

TOURIST ACCOMMODATION

“Tourist Accommodation” means a business with income wholly or mainly from any of the premises specified in Schedule 4 to the Tourist Act 1975 (Appendix A) excluding temporary campsites and homestay.

CATERING AND ENTERTAINMENT

“Catering and Entertainment” means a business with income wholly or mainly from—

- (a) carrying out any of the activities related to any stage of the production, processing and distribution of food excluding large retailers¹;
- (b) premises which are registered with the Department of Environment, Food and Agriculture as a food business, such as coffee shops, cafes and restaurants;
- (c) premises in respect of which a licence, granted under the Licensing Act 1995, is in force, such as bars, nightclubs and public houses, whether or not they serve food;

¹ Any retailer who exceeds the small company limit of £500,000 ([SD 0013/13](#)).

- (d) parks, gardens, recreation grounds, playgrounds, public walks and pleasure grounds;
- (e) indoor and outdoor leisure facilities consisting of gymnasia, swimming pools and other water facilities, skating rinks, tennis, squash and badminton courts, bowling centres, golf courses, dance studios, riding schools and other centres for sporting activities;
- (f) sporting and recreational activities on inland and coastal waters;
- (g) shooting, archery or similar activity;
- (h) any theatre, concert hall, cinema, dance hall or other premises (including facilities in the open air) suitable for —
 - (i) the giving of entertainments; or
 - (ii) the provision of amusements;
- (i) premises and other facilities for the holding of conferences.

excluding non-permanent events and festivals.

TRAVEL AND TOUR OPERATORS

“Travel and tour operators” means a business that has income wholly or mainly from the business of operating in the travel sector or as a tour or travel operator. Such businesses include but are not limited to travel agents, coach operators, private car hire operators, car rental and taxi services but does not include shipping companies.

LOGISTICS

“Logistics” means a business with income wholly or mainly from the transport of goods to and from the Island including haulage and freight operators.

Tourist Act 1975

SCHEDULE 4 DESCRIPTIONS OF LAND INCLUDED IN EXPRESSION "TOURIST PREMISES" Section 21

1. Any premises used for the lodging for reward of tourists or visitors.
2. Residential hotels.
3. Holiday hotels.
4. Private hotels.
5. Tourist inns.
6. Motor inns.
7. Road houses.
8. Guest houses.
9. Boarding houses.
10. Lodging houses.
11. Flats, flatlets or other rented accommodation used or intended to be used for accommodating tourists.
12. Holiday hostels.
13. Holiday camps.
14. Holiday villages.
15. Camping sites.
16. Caravan sites.