



Isle of Man
Government

The Coronavirus Recovery Scheme

(Coronavirus Business Support Scheme 2020)

Guidance

ISSUED BY THE DEPARTMENT FOR ENTERPRISE

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Introduction and background

The Department recognises that the Coronavirus pandemic and the Government restrictions imposed as a result of the ongoing crisis are continuing to have a significant negative effect on many local businesses. It is hoped that the support provided under this Scheme will help those businesses to retain jobs and continue trading both during and after the global crisis.

The Scheme aims to provide grant assistance via three options to eligible businesses:

- 1.2.1 Support towards business adaptation - this option for support is open to a wide range of sectors other than those excluded, details of which can be found in the relevant section of this guidance;
- 1.2.2 Assistance towards essential business overheads - this option is only open to businesses in the tourism and travel related sectors; and
- 1.2.3 Accountancy Support for Businesses applying for the Disruption Loan Guarantee Agreement and the Working Capital Loan Agreement.

The assistance under this package of support is available until 31st March 2022. However after 31st December 2021, the support is changing for the business overheads part (1.2.2) of this Scheme.

The Department for Enterprise's Coronavirus Recovery Scheme is made under the Coronavirus Business Support Scheme 2020 ("the Scheme"). The Coronavirus Recovery Scheme came into force on 26th December 2020 to replace Appendices 9 and 10 of the Financial Assistance Scheme.

The Tynwald Scheme can be found at

https://legislation.gov.im/cms/images/LEGISLATION/SUBORDINATE/2020/2020-0156/CoronavirusBusinessSupportScheme2020_8.pdf

The Scheme is made by the Department for Enterprise with the concurrence of Treasury under the Financial Provisions and Currency Act 2011, a copy of which can be found at

https://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/2011/2011-0021/FinancialProvisionsandCurrencyAct2011_2.pdf

Disclaimer

The Department provides other forms of grants and assistance, details of which can be found at www.iomdfenterprise.im/financial-support

For further advice and guidance regarding the Department's grants and assistance schemes and the criteria for eligibility, including for this Scheme, potential applicants are encouraged to complete the online enquiry form hosted at www.gov.im/businessenquiries

Please note that providing false, incomplete or misleading information in connection with an application under this Scheme is an offence. The maximum penalty is a fine of level 5 on the standard scale and/or six months in custody.

The information contained in this document is intended to be general in scope and should not be relied upon as advice.

Any offer of a grant is subject to the Department's discretion.

The Department may amend this guidance from time to time. While every effort has been made to ensure that the content is correct and up-to-date at the time of publication, the Department does not

accept any responsibility, legal or otherwise, resulting from any errors or omissions and shall not be liable for any losses or damage that anyone may suffer as a result of relying on the information contained herein.

1. The Coronavirus Business Support Scheme

1.1 Purpose and scope

The purpose of the Scheme is to provide financial assistance in the form of a grant payment to those applicants that meet the Scheme's eligibility criteria (please refer to 1.3) to support the costs of adapting a business, support towards accountancy fees for businesses applying for the Disruption Loan Guarantee Agreement and the Working Capital Loan Agreement and/or to provide support towards essential ongoing operational costs.

1.2 Overview of available support

The Scheme offers three options for financial support by way of a grant to eligible applicants towards business adaptation, support towards accountancy fees for businesses applying for the Disruption Loan Guarantee Agreement and the Working Capital Loan Agreement and, if eligible, essential business overheads. Eligible businesses can apply for any combination of or all options as set out below.

1.2.1 Financial Assistance towards Business Adaptation

Some businesses may wish to consider innovating and adapting their existing business model in order to maintain and hopefully grow revenues.

The Department considers an adaptation to be a change to the way a business provides the products or services within its current business model, for example:

- 1) Retail stores - adapting to offer online ordering/click and collect services;
- 2) Wholesalers - adapting product lines and offering alternative sales channels;
- 3) Restaurants and Cafés - adapting to offer online ordering systems for collection and deliveries;
- 4) All sectors - improving ventilation systems to improve the air quality in the premises;

Or targeting a new customer base for example, a souvenir shop that would normally rely on tourist trade targeting on-island customers with care packages to send to family and friends off-island.

The Department will therefore only consider offering grant assistance towards the essential costs required to carry out genuine adaptation of the existing business model.

The adaptation must also be considered necessary directly as a result of the current coronavirus related restrictions in place, in order for the business to keep operating. This can include undertaking improvement works to ventilation systems to improve air quality.

No grant assistance will be offered in cases where a business is considered to be simply expanding or offering an extension of the services already provided e.g. a restaurant building an extension of its physical premises or a shop offering the same products for hire as well as for sale or in cases where the proposed adaptation would be considered as a new or completely separate business in itself.

Only eligible adaptation costs incurred from 27th February 2021 will be eligible for grant assistance.

Funding may be reduced or capped on some specific types of expenditure as noted under 'eligible expenditure' below.

In most cases, it is expected that the changes being made to the business and for which support is being sought, bring about new and long lasting changes to the business model.

Eligible Expenditure

The Department will refund up to 50% of the approved expenditure in the areas identified below:

- Modification to facilities. This may be subject to a reduced level of support if part of the modification is ineligible for assistance;
- Capital equipment (purchased or leased);
- Equipment needed to deliver new products or services;
- Up to £7,500 towards one business vehicle bought or leased to deliver new products or services where the business does not already own a vehicle and it will provide a permanent change to the business model. No support is available for the replacement or upgrade of vehicles or expanding a fleet of vehicles;
- Rent on any additional space leased;
- Protective screens, capped at a maximum of £500 per business (only in cases where they are an essential part of the adaptation and none were already installed e.g. a restaurant that did not previously offer a takeaway service installing a public facing takeaway hatch/counter);
- Ventilation works to improve indoor air quality by circulating air from an outside source or re-circulating air via a filtration system, capped at a maximum of £5,000 per business. Any application for ventilation work must be accompanied by an independent health and safety report with a recommendation on the ventilation system (this report cannot be issued by any company selling, installing or affiliated with the ventilation system). The Department will assist with a grant of a maximum of £500 towards this report;
- IT hardware/software, capped at a maximum of £10k for businesses with less than 10 full time employees and a maximum of £25k for businesses with over 10 FTEs, across a combination of both software and hardware (only available in cases where it is essential for the adaptation being carried out e.g. a personal trainer purchasing a laptop and software in order to provide online training sessions. No assistance will be provided towards IT hardware or software for homeworking, where the only change to the business model is to work from home);
- 1st year costs of establishing the new area of business for example, legal, accounting and meeting health & safety or environmental standards; and
- Other reasonable costs as agreed by the Department on a case by case basis.

Note:

- Any equipment or vehicles that are second hand will need to have been purchased from an independent third party, and may also require separate independent valuation. Only work carried out by an independent third party will be eligible for grant assistance. No grant assistance will be offered towards stock or consumable items which are considered an ongoing business cost, including consumable PPE items.
- Support towards adaptation costs for businesses in the Tourist Accommodation sector is limited to online booking systems, 'track and trace' systems and ventilation systems only.

Only one application per business will usually be allowed.

1.2.2.1 Financial Assistance towards Business Overheads for businesses operating in the tourism and travel related sectors until 31st December 2021

Financial assistance is offered by way of a grant towards the demonstrated short term (i.e. 6 months) forecasted cash flow requirements for eligible costs which includes salaries and overheads on a case by case basis. There are two flat rates of support available, being 25% or 50% (see table below).

Grant Support	Qualifying Criteria	Exclusions	Conditions
50% of residual salaries and overheads	Must have suffered a 50% or more reduction in turnover compared to the same month in a previous year	Salary support capped at £310pw* per employee (after taking into account any Salary Support Scheme payment)	Paid monthly in arrears Based on evidence of income and costs through monthly management accounts certified by the Company's accountant
Up to 25% of residual salaries and overheads	As above, but where reduction in turnover is greater than 25%, but less than 50%	No payments to related entities No capital or interest repayments	

From January 2022 onwards, please note all Government grants should be included in turnover.

Eligible Expenditure

Eligible expenditure includes the following:

- Salary costs*;
- Rent on essential premises (to be paid to independent third parties only);
- Premises operating costs including rates, utilities, insurance, cleaning;
- Audit & accountancy fees**;
- IT operating costs including licenses;
- Leasing costs (to be paid to independent third parties only);
- Routine bank charges; and
- Other reasonable costs as agreed by the Department on a case by case basis***.

* 50% of residual salaries (i.e. 50% of the remaining salary costs after taking into account the Salary Support Scheme payment) and capped at £280 per employee, per week for periods 12 - 13 (4th Jan - 28th Feb 2021) and £310 per employee, per week from period 14 (1st March 2021) onwards.

** In cases where the total grant assistance requested is less than £10,000 per 3 month period or £3,333 per month, an additional grant of up to £500 per 3 month period or up to £167 per month is available to cover the cost of certification by an external accountant.

The accountant must operate in accordance with generally accepted accounting principles or practice which means accounting standards and practices recommend by:-

- The International Accounting Standards Board (International Financial Reporting Standards);
- The Accounting Standards Board (United Kingdom Accounting Standards), (UK GAAP); or
- The Financial Accounting Standards Board, the Government Accounting Standards Board or the Federal Accounting Standards Advisory Board (US GAAP).

***The following costs are specifically excluded:

- Payments to related entities (with the exception of payments in respect of shared costs within a group structure and subject to the Department’s discretion);
- Capital or interest repayments (or lease purchase arrangements);
- Directors fees;
- Capital expenditure of any kind (vehicles, IT, premises etc.).

Please note as of the 1st January 2022 the salary support element will closed and the structure of the scheme moving forward will provide financial assistance towards business overheads of up to 75% if the applicant can demonstrate a reduction in turnover of 25% or more.

1.2.2.2 Financial Assistance towards Business Overheads for businesses operating in the tourism and travel related sectors until 31st March 2022

Financial assistance is offered by way of a grant towards the demonstrated short term (i.e. 6 months) forecasted cash flow requirements for eligible overheads on a case by case basis. There is one flat rate of support available being 75% (see table below).

Grant Support	Qualifying Criteria	Exclusions	Conditions
75% of eligible overheads	Must have suffered a 25%* or more reduction in turnover compared to the same month in a previous year	Salary support No payments to related entities No capital or interest repayments	Paid monthly in arrears Based on evidence of income and costs through monthly management accounts certified by the Company’s accountant

*Please note the Department will take into account inflation and increased salary costs into this calculation. Given the impact of inflation over the course of the pandemic, the **required reduction in turnover has been reduced to 18.6%** for all eligible businesses and self-employed persons. Additionally, where a business declares that it has been impacted by increased staff costs over the same comparison period, the required turnover reduction will be **further reduced to 15%**.

From January 2022 onwards, please note all Government grants (including funding under the Winter Disruption Scheme and December Disruption Scheme) should be included in turnover.

Eligible Expenditure

Eligible expenditure includes the following:

- Rent on essential premises (to be paid to independent third parties only);
- Premises operating costs including rates, utilities, insurance, cleaning;
- Audit & accountancy fees*;
- IT operating costs including licenses;
- Leasing costs (to be paid to independent third parties only);
- Routine bank charges; and
- Other reasonable costs as agreed by the Department on a case by case basis**.

* In cases where the total grant assistance requested is less than £10,000 per 3 month period or £3,333 per month, an additional grant of up to £500 per 3 month period or up to £167 per month is available to cover the cost of certification by an external accountant.

The accountant must operate in accordance with generally accepted accounting principles or practice which means accounting standards and practices recommend by:-

- The International Accounting Standards Board (International Financial Reporting Standards);
- The Accounting Standards Board (United Kingdom Accounting Standards), (UK GAAP); or
- The Financial Accounting Standards Board, the Government Accounting Standards Board or the Federal Accounting Standards Advisory Board (US GAAP).

**The following costs are specifically excluded:

- Salary costs
- Payments to related entities (with the exception of payments in respect of shared costs within a group structure and subject to the Department's discretion);
- Capital or interest repayments (or lease purchase arrangements);
- Directors fees;
- Capital expenditure of any kind (vehicles, IT, premises etc.).

Businesses are reminded that support may be available under the Winter Support schemes, potential applicants are encourage to get in touch with the Enterprise Support Team on 687333 or enterprisesupport@gov.im.

1.2.3 Accountancy Support for Businesses applying for the Disruption Loan Guarantee Agreement and the Working Capital Loan Agreement

Financial support is available for businesses who would like to take advantage of either of the two COVID-19 loan support agreements and require access to accountancy services to complete with their application.

Support of 100% up to £500 is available for a business who is preparing an application to either the Working Capital Loan Agreement or the Disruption Loan Guarantee Agreement. Where a grant for accountancy services is to be requested by an applicant, the accountant's time and charging rate must be agreed in advance with the Department before the work begins.

The accountant must operate in accordance with generally accepted accounting principles or practice which means accounting standards and practices recommend by:-

- The International Accounting Standards Board (International Financial Reporting Standards);
- The Accounting Standards Board (United Kingdom Accounting Standards), (UK GAAP); or
- The Financial Accounting Standards Board, the Government Accounting Standards Board or the Federal Accounting Standards Advisory Board (US GAAP).
- The accountant must be independent i.e. not be involved in owning, controlling or managing the applicant business.

In order for financial assistance to be approved the business must provide the following:

- Name of the accountant carrying out the review or work for the loan application;
- The work being undertaken by the named accountant including the time and charging rate (which must be agreed before work commences); and
- The name of the bank in which the enquiry has been logged.

In order for financial assistance to be claimed the business must provide the following:

- Invoice in relation to the accountant's services; and
- Confirmation the accountant has been paid for the services provided in line with the application.

A grant for accountancy services may only be payable in respect of one application under either of the Loan Schemes.

However in order to apply the bank must deem it to be an eligible enquiry (i.e. in an eligible sector and meets the basic eligibility requirements), but funding can be given whether or not the application for covid loan support is successful.

1.3 Eligibility

a) Eligible businesses

Businesses must have experienced the required reduction in turnover as set out in sections 1.2.1 and/or 1.2.2 and meet the criteria for eligible businesses as set out below:

“1 Interpretation

(1) In this Schedule –

“**the Act**” means the Control of Employment Act 2014;

“**based in the Island**” means a significant number of a business's transactions are or will be conducted from premises in the Island;

“**contract of employment**” means a contract of service or apprenticeship, whether express or implied, and (if it is express) whether oral or in writing;

“**Isle of Man staff**” means a person resident in the Island who –

- (a) is an Isle of Man worker within the meaning of the Act;
 - (b) holds a valid Isle of Man work permit under the Act (including a permit under section 8A (cohabiting partner of IOM worker) or 9 (spouse etc. partner of permit holder or exempt person); or
 - (c) is exempt from the Act by virtue of section 7(1), (4) or (5)(a) of the Act (exemptions) (other than persons who are exempt by virtue of section 7(5)(b) or paragraph 8 of Part 1 of Schedule 1 to the Act (temporary etc. employments)).
- (2) In this Schedule a person is “involved in controlling the business” if -
- (a) in the case of a business carried on by a company, the person is, or acts as, a director or secretary of the company;
 - (b) in the case of a business carried on by a partnership, the person is a partner; or
 - (c) in the case of a business carried on by a sole trader, the person is that trader.

2 Criteria for eligible businesses

- (1) An eligible business is one that meets the criteria in sub-paragraphs (2) to (9).
- (2) The business must employ at least one member of Isle of Man staff under a contract of employment (other than a person involved in controlling the business).
But this sub-paragraph does not apply to a business which is –
 - (a) expected to have a turnover of less than £100,000 within the first 12 months of trading; or
 - (b) within the first 18 months of trading and had a turnover of less than £100,000 in the 12 months immediately before the date of application.
- (3) The business is or will be based in the Island.
- (4) The business can be conducted lawfully in the Island.
- (5) The conduct of the business –
 - (a) is not or would not be detrimental to the environment of the Isle of Man; and
 - (b) will not or would not be likely to bring the Department into disrepute.
- (6) No person involved in controlling the business is disqualified from holding appointment as a director or a company secretary either in or outside the Island at the time of application.
- (7) No person involved in controlling the business may be the subject of outstanding executions in the Island at the time of application.
- (8) Each person involved in controlling the business must –
 - (a) declare to the Department whether or not, at the time of application, the business is in compliance with the law in relation to –
 - (i) income tax;
 - (ii) national insurance;
 - (iii) value added tax;
 - (iv) any other taxes or duties payable in the Island;
 - (v) health and safety;
 - (vi) planning;
 - (vii) employment; and
 - (viii) immigration or work permits;

- (b) disclose any instances of non-compliance with the law in relation to any matter listed in paragraph (a) occurring in the period of one year ending with the date of application; and
 - (c) disclose the disclosable beneficial owners of the business at the time of application to the Department.
- (9) Each person involved in controlling the business must disclose to the Department any criminal convictions of his or hers at the time of application.

For this purpose –

- (a) it is immaterial where the offence was committed or the conviction was imposed;
 - (b) disregard offences which are spent for the purposes of the Rehabilitation of Offenders Act 2001 (or would be had the convictions occurred in the Island);
 - (c) disregard motoring offences; and
 - (d) disregard offences which –
 - (i) are not punishable with custody; or
 - (ii) would not be so punishable if committed in the Island.
- (10) In subparagraph 8(c) -
- (a) “**beneficial owner**” means a natural person who ultimately owns or controls a business to which these Regulations apply, in whole or part, through direct or indirect ownership or control of shares or voting rights or other ownership interest in that business, or who exercises control via other means, and “beneficial ownership” is to be construed accordingly; and
 - (b) “**disclosable beneficial owner**” means a beneficial owner, or class of beneficial owners, who owns or controls more than 10% of the beneficial ownership of a legal entity to which these Regulations apply.
- (11) For the purposes of subparagraph 8(c) -
- (a) if 2 or more natural persons each own or control an interest in a business to which these Regulations apply, each of them is treated as owning or controlling that interest;
 - (b) beneficial ownership may be traced through any number of persons or arrangements of any description; and
 - (c) in respect of a class of beneficial owners of such a size that it is not reasonably practicable to identify each beneficial owner, the details to be disclosed must identify and describe the class of persons who are beneficial owners.”

b) Eligible sectors

Business Adaptation

Applications for assistance towards business adaptation may be considered from eligible local businesses in **all** sectors excluding the following:

- The finance sector including but not restricted to:
 - Banking
 - Insurance
 - fund industry including managers and administrators
 - accountancy services, except for those businesses with 25 employees or less where the majority of their clients are in the Isle of Man

- trust and corporate service providers
- other financial services
- Legal services, except where at least 30% of the income of the provider of those services is derived from either or a combination of conveyancing and legal aid related work.
- IT; information technology and digital
- E-gaming etc., except for those businesses with less than 20 employees whose business generates at least 50 percent of its revenue from Sportsbook income (sports betting, rather than Casino).
- Space and utilities (including gas and telecoms).
- Public administration
- Any retailer that is liable to pay or will be liable to pay income tax at a 10% rate under the large retailers' tax for the 2018/19 income tax year.
- Any business that receives a significant amount of its income from Isle of Man Government in any way and including payments for underwritten events.
- Any constituent entity of a MNE group under the Income Tax (Country-by-Country Reporting) Regulations 20173 (total consolidated group revenue of 750 million Euro or more)

Any business in the above sectors that can prove to the satisfaction of the Chief Executive of the Department for Enterprise that it has and continues to be financially impacted and is unable to meet eligible business overheads as a direct result of the restrictions imposed due to COVID-19 may request special consideration.

Requests for special consideration must be made in writing stating the reasons why such an exception should be made and provide any evidence, as requested by the Department, to support the request. Such requests will be considered at the Department's discretion on a case by case basis, based on their individual merits.

Business Overheads

Applications for assistance towards business overheads may only be considered from eligible applicants operating in the following sectors: -

Travel and tour operators

“Travel and tour operators” means:

- a travel agent;
- a tour operator;
- a coach operator;
- a private car hire operator;
- a car rental business;
- an airport/seaport based taxi operator; or
- an airport parking/valeting business.

With income derived wholly or mainly from such an operation and which has and continues to suffer at least a 25% reduction in turnover as a direct result of the border restrictions.

Taxi and private car hire operators must generate more than 50% of their revenue from servicing the Sea Terminal and Airport in order to be eligible.

Animal Care

“Animal Care” means a business carried on in the Island with income wholly or mainly from the keeping of animals in a boarding establishment which is licensed under the Animal Boarding Establishments (Isle of Man) Act 1973 and which has and continues to suffer at least a 25% reduction in turnover as a direct result of the border restrictions.

This excludes operators who provide purely animal day care facilities.

Campsites

Applications may be considered from permanent and temporary campsites that do not offer any glamping facilities on a case by case basis.

General

An application may be considered from a business in a sector not noted above but the business must demonstrate that it is directly linked to the tourism and travel sector, such that it derives the majority of its revenue (more than 50%) from customers travelling to and from the Island, and can prove to the satisfaction of the Department that it has, and will continue to suffer, the required reduction of turnover as a result of border restrictions imposed due to Covid-19. Where a business undertakes multiple activities or routes to market, ring fencing may occur to offer support to only those areas deemed eligible. Applications are reviewed on a case by case basis and support will **not** be offered where a business has suffered the required reduction in turnover but only part of this can be evidenced as being attributed to the closure of the borders.

Providers of Tourist Accommodation (other than permanent and temporary campsites without Glamping facilities) are eligible for the **Strategic Capacity Scheme** and are therefore ineligible for assistance under the operating costs element of this scheme. Self-employed persons are also ineligible for assistance under this scheme. Only one company in a group of companies may apply and the assistance must be predominantly used on the Island.

In the case of grant applications towards operating costs, the proposed expenditure must be for use in relation to maintaining the effective operation of the business and its operational cash flow to enable as far as possible, retention of staff and continuity of customer service.

Accountancy Support for Businesses applying for the Disruption Loan Guarantee Agreement and the Working Capital Loan Agreement

Sector eligibility is defined by the **Disruption Loan Guarantee Agreement** and the **Working Capital Loan Agreement**.

1.4 Application Process

All applicants are encouraged to carefully review their eligibility status before submitting the application form. Potential applicants who are unsure of their eligibility, may contact the Department by telephone on 687333 or by completing the brief online enquiry form which can be found at www.gov.im/businessenquiries

Information to be supplied

All applicants must provide: -

- A fully completed and signed application form including:
 - Details of the business
 - Answers to all eligibility questions
 - Details of assistance sought
 - A declaration that the business is not in immediate danger of closing
 - Acknowledgement of the Department's standard declarations.

- Along with the application form the following should be supplied:
 - A short summary of the business
 - A short business case summarising the background of the situation and details of the proposed project, if the application is for adaptation
 - Evidence that the business has or will suffer a reduction in turnover, this can be management accounts or certified financial statements for either:
 - the period January 2021 - March 2022, or;
 - the year to date
 with comparative figures for a previous year to confirm usual turnover
 - Evidence or a declaration to confirm that the reduction in turnover is due to the closure of the borders
 - A declaration as to the previous level and intended staffing level retention for the business
 - A statement of any overdue debts to local suppliers and confirmation of how this is being addressed
 - A copy of the latest available accounts and management information

The Department reserves the right to ask for any additional information.

Assessment criteria

The Department will assess each application based on the following criteria: -

- Full completion of the application form and information provided
- Any additional information subsequently provided
- Eligibility and financial needs in line with the criteria
- The staffing levels in the business
- Other financial and cash flow support received from Government
- The exchequer benefit per annum from the jobs maintained which must forecast to return any assistance offered within a period of 5 years in order to be eligible for any assistance

The Department reserves the right to require security to cover the assistance on any amount over £100,000.

Approval process

Once the Department has determined eligibility, the Department reserves the right to confirm the applicant's standing as regards to Income Tax, National Insurance and VAT with Treasury.

All applications for financial assistance must be approved by a person designated by the Department.

If approved, the applicant will be informed and provided with a payment claim form.

Claims and Payment

The applicant should respond to any offer indicating whether they wish to take up the offer or not. If no response is received within 21 days then the offer will be deemed withdrawn.

The payment will be made on receipt of the following information:

- A completed payment claim form
- Copies of paid invoices
- In the case of payment claims for operating costs, management accounts certified by the company's accountant for the period subject to the payment claim and the comparable month in 2020 or 2019 will be required. In the case of a new business which has been operating for less than 12 months, please contact the team for advice on the information required.

Invoices and evidence of the payment of such should be maintained and available for the Department's inspection whilst the business remains within the terms and conditions of the assistance.

The Department will authorise the payment to be made. All payments will usually be made into the applicant's business bank account approximately 5 days later.

Declined applications

The Department will notify ineligible or rejected applicants via email stating the reasons for the refusal and where appropriate, provide information as to the manner in which a defective application may be rectified.

A request for a review of a decision must be made in writing within one month of the date of notification of that decision.

The applicant must clearly and concisely state the reasons for the review and provide any additional supporting information.

The Department must appoint a review officer of the Department (other than an officer involved in the original decision) to adjudicate on the review. The review officer's adjudication will be final.

1.5 Review of decisions

If an applicant has been refused and wishes to request a review of the decision, the applicant must clearly and concisely state the reasons for the decline, the reasons for the review, any measures undertaken to resolve the issue and provide any additional supporting information.

The Department must appoint an officer of the Department (other than an officer involved in the original decision) to adjudicate on the review. The review officer's adjudication will be final.

The reviewing officer will then consider whether the correct decision has been made in relation to the Tynwald Scheme and the Scheme's guidelines etc. and cannot take into account hardship and personal circumstances etc.

The reviewing officer does not have the authority to make exceptional one-off decisions which do not comply with the Scheme's legislative framework.

A request for a review of a decision must be made in writing within one month of the date of notification of that decision.

An application may only be reviewed once.

Review requests should be either emailed to enterprisesupport@gov.im or sent to:

The Enterprise Support Team Manager,
Department for Enterprise,
St Georges Court,
Upper Church Street,
Douglas,
Isle of Man
IM1 1EX

1.6 Public disclosure

Applicants should also be aware that both parliamentary and freedom of information questions may be asked about particular applications or applicants. The Department will answer all parliamentary questions and freedom of information requests in accordance with the Freedom of Information Act 2015 and the Data Protection Act 2018.