

# Limited Company Director's Support Scheme FAQs

These FAQs should be read in conjunction with the [Guidance Notes](#).

The information and evidence required, as outlined in the Guidance Notes, is necessary to demonstrate the business meets the eligibility criteria, and ensure public funds are managed properly. Please take time to read the Guidance Notes and FAQs carefully before applying.

## ELIGIBILITY CRITERIA

### *Who is eligible to apply for the Limited Company Director's Support Scheme?*

The Limited Company Director's Support Scheme is designed to provide financial support to eligible company directors who have personally been adversely impacted by COVID-19.

Please review the Eligibility Criteria detailed in the [Guidance Notes](#) and complete the [Eligibility Checker](#) to see if you are eligible to apply.

### *Does the company/companies in which I am a Director have to be named in the Health Protection Regulations as required to close in order for me to apply?*

No. Your company/companies do not have to be named in the [Health Protection \(Coronavirus, Restrictions\) \(No.2\) Regulations \(Northern Ireland\) 2020](#) as required to close or cease trading.

When applying to the Limited Company Director's Support Scheme, you are applying as an individual and not on behalf of the company/companies you are a director of.

Please review the full eligibility criteria in the [Guidance Notes](#) and complete the [Eligibility Checker](#) to ensure you are eligible to apply.

### *What do you mean by 'Limited Company Director'?*

Limited Company Directors who are a Person with Significant Control (PSC), i.e. you hold more than 25% of shares in the company named in the application are eligible to apply.

Directors of only investment companies or property companies will not be eligible for LCDSS.

Directors of a limited company where the PSC is a trust or limited company are also not eligible for LCDSS.

Please review the full eligibility criteria in the [Guidance Notes](#) and complete the [Eligibility Checker](#) to ensure you are eligible to apply.

### ***What do you mean by an investment or property company?***

An investment company is a corporation or trust engaged in the business of investing pooled capital into financial securities. It can be privately or publicly owned, and engage in the management, sale, and marketing of investment products to the public, making profits by buying and selling shares, property, bonds, cash, other funds and other assets.

A property company can be defined as a business that makes money by buying, selling, and renting out land and houses.

Directors of only these sorts of companies are not eligible for LCDSS.

### ***I am eligible for the Newly Self-employed Support Scheme, can I also apply to LCDSS?***

No, if you are eligible for [NSESS](#) you will not be eligible to apply for LCDSS, even if you have not received a grant from NSESS.

### ***I am a Limited Company Director in more than one business. Am I able to apply multiple times?***

No, when applying to the Limited Company Director's Support Scheme, you are applying as an individual and not on behalf of the company/companies you are a director of. Eligible applicants can only receive one grant from LCDSS regardless of the number of Directorships they hold.

### ***I have taken on other work while I am furloughed, am I still able to apply?***

Yes, as long as you meet the eligibility criteria for LCDSS you are still able to apply. You can continue to work or take on other employment including voluntary work.

### ***What evidence do I need to provide to prove that I am a Limited Company Director?***

You will be asked to confirm the name of the company/companies in which you are a Director, their registration number and your % shareholding.

Please note that as part of the application eligibility criteria checks for this scheme, Invest NI will use the data you have provided to check against data held by other government departments and agencies for the purpose of preventing and detecting crime as outlined in the LCDSS [Terms and Conditions](#).

***What evidence do I need to provide to prove that the company was trading on 1 March?***

You will be asked to self-certify this information.

Please note that as part of the application eligibility criteria checks for this scheme, Invest NI will use the data you have provided to check against data held by other government departments and agencies for the purpose of preventing and detecting crime as outlined in the LCDSS [Terms and Conditions](#).

***What evidence do I need to provide to demonstrate that the company/companies are temporarily unable to trade or are experiencing reduced demand due to COVID-19?***

You will be asked to self-certify this as part of your application.

Please note that as part of the application eligibility criteria checks for this scheme, Invest NI will use the data you have provided to check against data held by other government departments and agencies for the purpose of preventing and detecting crime as outlined in the LCDSS [Terms and Conditions](#).

***What evidence do I need to provide to demonstrate my projected remuneration (salary) and dividends for 2020/21 is 40% lower than it would have been in the absence of Coronavirus?***

You will be asked to self-certify this as part of your application.

Please note that as part of the application eligibility criteria checks for this scheme, Invest NI will use the data you have provided to check against data held by other government departments and agencies for the purpose of preventing and detecting crime as outlined in the LCDSS [Terms and Conditions](#).

***What evidence do I need to provide to demonstrate that at 31 March 2020 my director's remuneration (salary) and dividends exceeded £4,375?***

If you received a PAYE salary you will need to provide ALL of the following:

- A clear and legible scanned, photograph or screenshot copy of your payslip for either February, March or April 2020.
- A clear and legible scanned, photograph, or screenshot copy of your personal bank statement which clearly shows receipt of your net pay.
- A clear and legible scanned, photograph, or screenshot copy of your 2019/20 P60.

If your PAYE salary was less than £4,375, **or** you did not receive a PAYE salary, and received dividends from the company/companies, you will need to provide ALL of the following:

- A clear and legible scanned, photograph, or screenshot copy of your SA302 following submission of your 2019/20 self-assessment tax return.

- A clear and legible scanned, photograph, or screenshot copy of your personal bank statement which clearly shows receipt of the dividend(s) from the company.
- Confirmation, on company letterhead, of the amount and date the dividend(s) was issued during the 2019/20 tax year.

### ***What is meant by 'income'?***

For the purposes of this scheme income includes monies you receive from payments such as: PAYE salary, dividends, pension, self-employment, rental income etc.

### ***What evidence do I need to provide to demonstrate that at 31 March 2020 at least 50% of my income came from my director's remuneration (salary) and dividends?***

You will be asked to self-certify this as part of your application.

Please note that as part of the application eligibility criteria checks for this scheme, Invest NI will use the data you have provided to check against data held by other government departments and agencies for the purpose of preventing and detecting crime as outlined in the LCDSS [Terms and Conditions](#).

### ***What evidence do I need to provide to demonstrate my total projected taxable income for 2020/21 is less than £50k?***

You will be asked to self-certify this as part of your application.

Please note that as part of the application eligibility criteria checks for this scheme, Invest NI will use the data you have provided to check against data held by other government departments and agencies for the purpose of preventing and detecting crime as outlined in the LCDSS [Terms and Conditions](#).

### ***How do I know if this grant will exceed my company/companies de minimis ceiling?***

Most 'de minimis' aid is awarded on the basis of [European Commission Regulation \(EU\) No 1407/2013 of 18 December 2013, which has a ceiling of €200,000 \(approx. £180,000\)](#). To calculate your 'de minimis' headroom, you will need to calculate the total amount of 'de minimis' aid that you have been awarded by public authorities in the UK in the current and two previous fiscal years.

You should also be aware that there are sectoral restrictions in European Commission Regulation (EU) No 1407/2013 and that 'de minimis aid' is limited to €30,000 for the Fishery and Aquaculture sector, €20,000 for the primary production of agricultural products and €100,000 for the road freight transport sector.

You should also note that if an undertaking is part of a group of companies the de minimis limit applies to the combined Group within the UK.

***Why am I being asked whether receipt of this grant payment from LDCSS will result in the company/companies, that has paid my PAYE Salary or dividends, exceeding its applicable European Union 'de minimis' ceiling?***

Financial Assistance awarded under LCDSS is classified as a subsidy. Now that a Trade and Cooperation Agreement has been agreed between the UK and the EU, from 1 January 2021, all subsidies provided by public authorities in Northern Ireland must comply with either the EU State aid rules or the Subsidies Control Chapter of the EU-UK Trade and Cooperation Agreement, the World Trade Organisation's rules and any other international subsidy commitments the UK has in its trade agreement with other countries.

Finally, as compliance with the subsidy control commitments in the UK's trade agreements is a legal obligation, you should be aware that failure to answer this 'de minimis' question accurately could result in this grant payment having to be recovered.

Further information on de minimis aid can be found [here](#).

## **MAKING AN APPLICATION**

***Is there a closing date when I have to have my application submitted by?***

LCDSS will close to applications at 6pm on Thursday 4 March 2021.

***Do I need to register and create an account to complete an application?***

Yes, if you do not have an account on the application portal you will need to register using an email address and a password. You will then be able to complete the online application.

If you already have an account you will be able to use the same login details.

***I already have a MyINI account through my business, can I use that to apply?***

No, when applying to LCDSS, you are applying as an individual and not on behalf of the company/companies you are a director of.

If, once you complete the Eligibility Checker for the scheme, you are deemed eligible you will be asked to register an account on the Invest NI Portal – MyINI. If you already have an account you must create a new one. When creating the account do so for you as an individual, using personal contact details and email address. Please ensure you use a unique email address, not previously registered on the portal.

If you apply using an email address previously registered on the portal, your application will be rejected. You will then need to re-register and resubmit your application.

### ***Can I use my business email address to apply?***

No, as you are applying in a personal capacity, you must use a personal email address to apply for LCDSS.

### ***I don't have an email address, can I provide the email address of a family member, or my accountant?***

No, we need a personal email address as you are applying as an individual.

### ***How long will it take to complete the form?***

The online application process takes approximately one hour to complete.

### ***Can I save my application and return to it at a later stage?***

Yes, you can save a draft of your application and complete later, but saved applications must still be submitted before the scheme closes.

### ***How do I submit my application?***

You need to click on the '**Submit**' button when you have completed your application.

### ***I am unable to complete the online application form. Can I submit my application in a different format?***

Unfortunately we are only able to accept online applications. However, if you have a specific issue that means you are unable to complete the application form please contact the Limited Company Director's Support Scheme Helpline on **0800 952 4422**. Please be patient as we are currently experiencing a large number of calls.

### ***What details will I need to upload to the online application form?***

The details you need to submit an application are outlined in the [How to Apply](#) section of the [Guidance Notes](#).

### ***How do I upload the required documents such as proof of ID and bank statement?***

To attach documents to your application, please click the '**Attach Documents**' button at the relevant section. You will need to provide a description of the document to identify the document provided.

Please note the maximum size of each attachment is 3MB. If you are using a camera or mobile phone, you may need to change the camera setting to reduce it to a lower resolution in order to meet the file size requirements.

### ***If I think I am eligible but I failed validation on the online eligibility checker, what should I do?***

The eligibility checker is based on the criteria of the scheme. If you have failed validation on the eligibility checker then you are not eligible to apply but you may be eligible for other COVID-19 support. [View full list of support available.](#)

### ***What is a Unique Taxpayer Reference number (UTR) and where do I find it?***

This is the 10-digit Unique Taxpayer Reference number (UTR) issued by HMRC. It appears on your HMRC SA302 or tax calculation document, or other documents from HMRC, for example, notices to file a tax return or payment reminders. You can access help on how to find it [here](#).

### ***I don't have a Unique Taxpayer Reference number (UTR), can I still apply?***

Yes, if you do not have a UTR you can still apply. You will still need to provide a clear and legible scanned, photograph or screenshot copy of correspondence from HMRC which clearly shows your name and address.

### ***I don't have a Passport or a Driving Licence, can I submit another form of ID?***

If you do not have a valid Passport or Driving Licence ID card you can submit a scanned, photograph, or screenshot copy of your EU photo ID card, Adoption card or HM Forces ID card.

### ***My bank account is a Euro account, can I still apply?***

No, you must have a UK Sterling account to apply for the LCDSS scheme. This is required to enable payment to be made.

### ***I made an error in entering my bank details when I submitted the online form. What should I do?***

Contact the Limited Company Director's Support Scheme Helpline on **0800 952 4422** and your application will be returned for you to update your bank details. Please be patient as we are currently experience a large number of calls.

You will need to click on the '**Submit**' button when you have completed the changes to your application.

### ***I made an error on my application form. What should I do?***

If your form is still saved as Draft, and has not been submitted, then you can go back to the relevant section and update with the correct information.

If you have submitted your application form please contact the Limited Company Director's Support Scheme Helpline on **0800 952 4422** and your application will be returned for you to update your details. Please be patient as we are currently experience a large number of calls.

You will need to click on the '**Submit**' button when you have completed the changes to your application.

### ***I don't have all the evidence requested to demonstrate that I meet the criteria. Can I still apply?***

You must be able to provide all the evidence requested in order to apply.

The onus is on the applicant to provide sufficient evidence to demonstrate that they meet all the criteria. Please refer to the [Guidance Notes](#) for full details of what information you will need to provide, and complete the online [Eligibility Checker](#) as part of the pre-application process.

### ***My driving licence has expired. Is it still acceptable as a form of photographic ID?***

All driving licences with an expiry date between 1 February and 31 December 2020 will be treated as valid for a further eleven months.

### ***How do I check on my application progress?***

Applicants will be able to check the status of their application online by logging into their portal account, going to 'Applications' and clicking on the 'Submitted' tab. This will show the progress of your application.

### *What if I need help with the application?*

You can contact the Limited Company Director's Support Scheme Helpline on **0800 952 4422**, open Monday to Friday, 9:00am to 4:30pm.

## PAYMENT

### *How much can I expect to receive?*

Eligible applicants will receive an initial one-off taxable grant of £3,500.

### *When can I expect to receive the grant payment?*

The length of time it takes to process applications will depend on the number of applications received and the quality of the evidence provided by each applicant.

We ask for patience in processing applications. It is essential that we review each application and all the evidence provided to ensure public funds are managed properly.

### *If restrictions are extended further will I continue to receive payments?*

Eligible applicants will receive an initial one-off taxable grant of £3,500.

### *Is the grant awarded on a first come first served basis?*

No, all application to the Limited Company Director's Support Scheme will be considered until the closing date of 6pm on Thursday 4 March 2021.

### *How will I know if my application is successful?*

Invest NI will process applications as quickly as possible and once an application is approved, applicants will be informed via email that their application has been successful. Payments will be made as soon as possible.

Applicants who are unsuccessful will also be informed via email.

### *I made an error in entering my bank details when I submitted the online form. What should I do?*

Contact the Limited Company Director's Support Scheme Helpline on **0800 952 4422** and your application will be returned for you to update your bank details. Please be patient as we are currently experiencing a large number of calls.

You will need to click on the '**Submit**' button when you have completed the changes to your application.

### ***Can I receive my payment by cheque?***

Payment can only be made via bank account details where a BACS payment can be accepted.  
***I am unable to receive BACS payments to my bank account? Can I be paid another way?***

Unfortunately payments can only be made via a UK Sterling bank account where a BACS payment can be accepted. Please contact your bank to see if this facility can be set up.

## **OTHER FAQs**

### ***Can a tax agent or advisor make an application on my behalf?***

No, due to the number of self-certifications that are required as part of the application only you can complete and submit the application.

### ***What other support is available?***

A range of business support measures have been made available to Northern Ireland businesses. You can find out how to access the support that has been made available, who is eligible and how to apply at: <https://www.nibusinessinfo.co.uk/business-support/coronavirus>

### ***I am not an Invest NI customer, can I still apply?***

Yes, LCDSS is open to all Limited Company Directors able to demonstrate they meet the eligibility criteria. Please review the [Guidance Notes](#) and complete the [Eligibility Checker](#) to ensure you are eligible to apply.

### ***If I am successful, do I have to declare this grant to HMRC?***

Yes. Any payment must be declared to HMRC as appropriate as part of your tax return.

### ***Can I appeal?***

Yes, further details on how to appeal will be included shortly.