

# Limited Company Director's Support Scheme Guidance Notes

## PURPOSE OF THIS GUIDANCE

This document provides guidance on the Limited Company Director's Support Scheme (LCDSS) including eligibility criteria, application process and evidence required to apply. It sets out the information and evidence required to demonstrate that the business meets the eligibility criteria. Please read this document carefully before submitting an application.

There are also detailed [FAQs](#) to help answer questions you might have regarding providing some of the information and evidence.

## OVERVIEW

The Limited Company Director's Support Scheme is a new scheme from the Department for the Economy. It is designed to provide financial support to company directors who have personally been adversely impacted by COVID-19.

Eligible individuals will receive a one-off grant of £3,500.

The scheme opened for applications at 6pm 21 January 2021. Applications will close at 6pm on Thursday 4 March 2021.

The scheme is administered by Invest Northern Ireland (Invest NI) on behalf of the Department for the Economy (DfE).

## ELIGIBILITY CRITERIA

The information and evidence requested as outlined in the following [Eligibility Criteria](#) and [How to Apply](#) sections is necessary to validate the applicant to ensure public funds are managed properly. Please take time to read this carefully before applying.

LCDSS is open to Limited Company Directors.

**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.**

To be eligible for the scheme you (the Director) must meet **all** of the following criteria:

1. You are a resident of Northern Ireland.

2. You are a Person with Significant Control (PSC) for the company/companies\* listed in your application (i.e. you hold more than 25% of shares in the company). The PSC must not be a trust, limited company etc.

\*You will be asked to list all companies in which you hold more than a 25% share as part of your application.

3. You must work in the company/companies named in your application.
4. At 31 March 2020 you must have been paid remuneration (salary via PAYE) or dividends which exceeds £4,375 per annum, from the company/companies listed in your application.
5. At 31 March 2020 (prior to COVID-19) at least 50% of your income came from your director's remuneration (salary) and dividends.  
If you are a director of more than one company then your remuneration (salary) and dividends from all companies must represent at least 50% of your total income.
6. Your projected remuneration (salary) and dividends from the company for the 2020/21 financial year is 40% lower than it would have been in the absence of coronavirus. If applicable, this should include any furloughed income received.
7. Your total projected taxable income for 2020/21 is less than £50k.

In addition, the company/companies in which you are an eligible director must:

8. Be currently trading but impacted by reduced demand due to coronavirus, or previously trading but temporarily unable to due to coronavirus.
9. Be based **and** operating in Northern Ireland.
10. Have been trading at 1 March 2020 (i.e. prior to the COVID-19 pandemic).
11. Intend to continue trading.

**Please note:** Whist you will be asked to list all the companies in which you hold more than 25% of shares, you are applying as an individual, and only one application is allowed per person.

## Restrictions

As a Company Director, you will not be eligible for the Limited Company Director's Support Scheme if:

1. You are Eligible for [Newly Self-employed Support Scheme](#).
2. You are a Director of investment companies or property companies (see [FAQs](#) for definitions), unless you also hold other qualifying directorships.
3. You are a Director of companies that only started trading after 1 March 2020.

4. You are a Director who finances the business but does not work in it.
5. The PSC is a trust or limited company, i.e. only individuals who are PSCs can apply.
6. You have failed to comply with a COVID-19 prohibition notice, served by the Police Service of Northern Ireland (PSNI), under regulation 7 of [The Health Protection \(Coronavirus, Restrictions\) Regulations \(Northern Ireland\) 2020\(b\)](#).
7. The grant to be paid from the Limited Company Director's Support Scheme will result in the company that has paid your PAYE Salary, exceeding its applicable European Union 'de minimis' ceiling. More detail on state aid rules is available [here](#).

See **Information Required** under **How to Apply** for more details on what is required to demonstrate eligibility for the grant.

## HOW TO APPLY

If you have reviewed the criteria and believe you may be eligible for the Limited Company Director's Support Scheme you should use the online [Eligibility Checker](#) to complete the pre-application process. This checker will ask key questions in relation to the scheme's criteria.

If it appears you may be eligible then you will be directed to an application form to apply for support.

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.

You will need to submit evidence to demonstrate that you meet the eligibility. To help prevent fraud, you will also be required to provide valid photographic proof of identification.

You will also be asked to provide a number of details including your contact and bank details and your unique tax reference (UTR) (if you have one). You will also be required to provide the legal names of the company/companies, their registration numbers, and contact details.

You will be asked to provide a declaration confirming you will comply with the terms and conditions outlined within the application form. See **Information required to submit an application** below for details.

## Eligibility checker

To apply for the Limited Company Director's Support Scheme you must complete the [Eligibility Checker](#). This online checker will ask key questions in relation to the scheme's criteria and you can quickly check whether you may be eligible. If this is the case, you will be directed to the online application form. Complete the [Eligibility Checker](#) now.

## Information required to submit an application

- Your name, address including postcode and your personal contact details.
- Your personal bank account name, number and sort code for a UK or Sterling account.
- Your 10 digit Unique Taxpayer Reference (UTR), if you have one.
- Confirmation that, as a director of the company/companies named in your application:
  - You are a Person with Significant Control (PSC), i.e. you hold more than a 25% of shares.
  - You work in the company/companies named in your application.
  - At 31 March 2020 you have been paid remuneration (salary via PAYE) or dividends which exceeds £4,375 per annum.
  - Your projected remuneration (salary) and dividends for 2020/21 is 40% lower than it would have been in the absence of Coronavirus. If applicable, this should include furloughed income.
  - At 31 March 2020 (prior to Covid-19) at least 50% of your income came from your director's remuneration (salary) and dividends. If you are a director of more than one company then your remuneration (salary) and dividends from all companies must represent at least 50% of your total income
  - Your total projected taxable income for 2020/21 is less than £50k.
- Confirmation that you, as an individual, are not eligible for Newly Self-employed Support Scheme.
- Confirmation that you are resident in Northern Ireland
- The name, address, postcode and registration number for the company/companies listed in your application. Please only list those companies in which you are a PSC, i.e. you hold more than 25% of shares.
- Confirmation that the company/companies listed in your application:
  - is based and operating in Northern Ireland
  - is not an investment or property company
  - was trading at 1 March 2020
  - is currently trading but is impacted by reduced demand, or is temporarily unable to trade, due to Coronavirus
  - intends to continue to trade.

- Confirmation that a grant from the Limited Company Director's Support Scheme, will not result in the company that has paid your PAYE Salary exceeding its applicable European Union 'de minimis' ceiling. More detail on state aid rules is available [here](#).

You will also need to provide the following evidence electronically:

- A clear and legible scanned, photograph or screenshot copy of correspondence from HMRC which clearly shows your name and address, as well as your Unique Tax Payer Reference (UTR), if you have one.

**This is required to verify your identity.**

- If you received a PAYE salary please 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.

**This is required to verify you work in the company, and are earning a minimum of £4,375 by way of salary and dividends.**

- A clear and legible scanned, photograph, or screenshot copy of your bank statement which clearly shows the account name, number and sort code; and date of issue of the statement (dated within the last 3 months). This must be the same account to which the LCDSS grant payment will be made.

**This evidence is required to validate the bank details for the account to which the LCDSS grant payment will be made.**

- A form of Photographic ID as proof of your identity, such as a clear and legible scanned, photograph, or screenshot copy of a valid passport or a current (full or provisional) driving licence photocard. All NI full driving licences with an expiry date between 1 February and 31 December 2020 will be treated as valid for a further eleven months (N.B. This does not apply to provisional driving licences).

**This is required to verify your identity.**



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.

## Self-certification and Declaration

Applicants will also be required to complete a declaration and with the authority of the business, accept all of the terms and conditions and confirm that if Invest NI approves this application, these terms and conditions shall be enforceable on the basis of a contract between the applicant and Invest NI.

Please review the [Terms and Conditions](#) of the scheme.

By completing both the online application and declaration, the applicant certifies that:

- They are authorised to make the application;
- Any grant money received by the applicant, under the [Terms and Conditions](#) of Limited Company Director's Support Scheme will be used only for the purpose intended – i.e. to help alleviate the financial pressure and to the exclusion of any other individual or third party gain;
- The applicant certifies that the information contained in the application form is true, accurate and not misleading as at the date of submitting the application form, and that Invest NI is entitled to rely on that information;
- All the information provided in the application is correct and you agree to repay on demand to the Department for the Economy (DfE) and/or Invest NI all of the funding received from this scheme, if DfE, Invest NI, the Northern Ireland Audit Office (NIAO), DfE Internal Audit Services (IAS) or their representatives decide after investigation, that the grant was awarded on the basis of wrong or misleading information provided when making your application to this scheme.

As part of the application eligibility criteria checks for this scheme, Invest NI will also 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 Limited Company Director's Income Support Scheme Terms and Conditions.

## Helpline

If you are unsure if your company is eligible then you can contact the Limited Company Director's Support Scheme Helpline on **0800 952 4422** open Monday to Friday, 9.00am to 4.30pm or via our online [enquiry form](#).

## YOUR RESPONSIBILITIES

You are responsible for providing accurate and true information on your application.

Applicants should note that:

- Providing wrong or misleading information is an offence and any such information may be used against you in any subsequent criminal investigation. The information provided on this claim form may be made available to other departments/agencies for the purposes of preventing or detecting crime;
- Any grant awarded through the LCDSS will be taxable. Any payment must be declared to HM Revenue and Customs (HMRC) as appropriate as part of the tax return for the applicant. For further information, you can contact [HMRC's Coronavirus \(COVID-19\) helpline](#).
- 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.

If this grant results in the company, that has paid your PAYE salary or dividends, exceeding its applicable European Union 'de minimis' ceiling irrespective of whether this was a deliberate or otherwise deception or error, or as a result of any misleading statements given on the application, this grant payment will be recoverable in full. Please see [FAQs](#) for further information on how to determine the applicable 'de minimis' ceiling.

Please review the [Terms and Conditions](#) of the scheme.

## DATA HANDLING AND PROTECTION

This fund is being delivered by Invest NI on behalf of DfE. Both organisations will have access to the information you provide as part of your application; both as a means to assess your eligibility and also to conduct any post scheme governance assessments.

As this financial support is sourced from public funds Invest NI will, in the interest of openness and transparency, proactively [publish limited information](#) on the scheme including:

- Name of applicant;

- Application title;
- Amount of assistance.

Both organisations will handle your data in compliance with applicable laws including the General Data Protection Regulation and the Data Protection Act 2018.

For further details on each organisation's data handling practices please see their respective Privacy statements:

[Invest NI Privacy Notice](#)

[DfE Privacy Notice](#)

We also recommend that you read the [Privacy Notice](#) appended to the online application process for specific data handling nuances of this fund.