

Mid Shannon Corridor Tourism Investment Scheme

Application Details (Form SCA 1)

An application under the Scheme to the Mid-Shannon Tourism Infrastructure Board should take the form of a written submission which includes the following information:¹

SECTION A: APPLICANT INFORMATION

1. Name of Applicant

2. Investors in the building or structure

(i) the number of investors that are investing in the building or structure;

(ii) the nature of the investors that are investing in the building or structure indicating whether they are individuals, corporate or otherwise;

(iii) the amount to be invested by each investor;

(iv) the nature of the legal, administrative or financial structures which are being put in place to facilitate the investment in the building or structure to include details of the following:

- all corporate and unincorporated bodies including partnerships, co-ownerships, consortiums or other groupings involved in the development of the project, including the purpose of each;
- the financing and security arrangements used;
- the nature of structures/contracts used to transfer ownership of the property involved including nature of agreements regarding transfer of ownership after the tax life ends.

The various structures proposed should also be presented in diagram format.

3. Details of Proposed Operational Arrangements

¹ Note to Applicants: The Mid-Shannon Board cannot make a decision on approval or certification unless the required information has been provided under all sections and the relevant declarations are enclosed. If you need support with the application process, please contact Shannon Development or Fáilte Ireland with your query who will be happy to assist you.

SECTION B: PROJECT INFORMATION

1. Name of Project

2. Description of Project/Facility, including details of each building or structure and their function and purpose, its relationship with existing buildings or structures and a statement of how any building falls within the classes of qualifying tourism infrastructure facilities.

3. Location of Project, including where a restaurant development is proposed immediately contiguous to the River Shannon or Grand Canal a certified statement by a professionally qualified architect, engineer, or town planner setting out the distance in metres of the structure(s) proposed from the River or Canal.

4. Capital expenditure on each building or structure (new or refurbished)

- (i) Proposed amount of capital expenditure for approval in principle
- total and
 - broken down by refurbishment/construction and accommodation/other buildings or structures (including apportionment of the aggregate expenditure across buildings, where aggregate of expenditure on accommodation would exceed 50% and there is more than one accommodation building)
- (ii) Actual amount of capital expenditure incurred
- total and
 - broken down by refurbishment/construction and accommodation/other buildings or structures (including apportionment of the aggregate expenditure across buildings, where aggregate of expenditure on accommodation would exceed 50% and there is more than one accommodation building)

5. Nature and extent of contribution to tourism development in the mid-Shannon corridor or the qualifying area, in the form of a 3 year marketing and development plan including:

- how it bridges any gaps or complements existing products
- visitor projections (domestic and overseas) and underpinning assumptions
- details of the marketing plan.

6. Consistency with National and Regional Tourism Strategies and Policies

7. Environmental Information including

- Details of environmental sensitivity, including proposed purpose, design, construction and operation, having particular regard to its impact, either on its own or in conjunction with other developments and activities, on any area which is a European site, (namely a Special Area of Conservation or Special Protection Area), a Natural Heritage area, a Nature Reserve or a Refuge for Fauna
 - Environmental Impact Statements (if required)
 - Water, air, waste or other environmental consents
 - Evidence of local authority or other investment in/plans for infrastructure (non-national roads/access routes, signposting, visitor management, sanitary services) in the case of those seeking approval in principle.
 - Details of wastewater treatment proposals and waste management
 - Pollution Control Measures (if applicable)
 - Landscaping and visual amenity

8. Requirements for Facilities

- Details of how each element of the facility/ies meets the requirements set down in the Guidelines to the Board for that class of qualifying facility

9. Nature and maximum extent of any accommodation buildings,

- including statement of why any accommodation is an integral part of a new facility purpose-built for an eligible activity and how at least 80% will be used solely by those engaged in such activity
- Information on how the facility meets registration or listing requirements for accommodation

10. Design Standards

- Details of how the proposed buildings/structures/refurbishment incorporate a high level of sustainability
- Plans for the building/structures
- waste management plans for construction and operation
- Accessibility measures

11. Planning Matters

Consistency with Development Plan and any Local Area Plan
Information on status of application for planning permission

12. State Aid Information

Confirmation that the proposal is consistent with State Aid provisions, including completed forms as set out in Appendix 4 to these Guidelines

13 Information on planned and actual dates of first use

(as appropriate to approval in principle or certification)

SECTION C: DECLARATIONS AND STATE AID COMPLIANCE

All applications must provide accurate information to ensure that any tax relief for capital expenditure is consistent with European Union State Aid provisions. The Board cannot grant approval or issue certification without the required declarations.

1. All projects

All applicants must submit a declaration on the accuracy of the information provided and that it is compliant with State Aid regulations. A draft declaration to this effect is provided in **Appendix 1** to this factsheet.

2. Projects located in Mid-West Sub-Region (i.e. Clare and North Tipperary) where work commences on or after 1 January 2009.

The European Commission National Regional Aid Map 2007-2013 for Ireland does not permit State aid after 1 January 2009 for large enterprises in the Mid-West Sub-Region. Also, while State aid is permitted for SMEs in this Sub-Region after 1 January 2009, State aid is not permitted for investment projects with eligible expenditure exceeding €25 million.

All applicants must submit a declaration in the format set out in **Appendix 2** that the beneficiary(ies) is (are) micro, small or medium enterprises and that the amount of eligible expenditure does not exceed €25 million. A letter from an auditor, in the format set out **Appendix 3**, giving an opinion regarding the accuracy of the information provided should also accompany the submission.

3. Large Scale Projects

Projects with eligible expenditure exceeding €50 million should contact the Department of Finance to discuss the issue of compliance with the terms of the Regional Aid Guidelines and to assess whether individual notification under the Regional Aid Guidelines is required.

Address for Applications

Applications must be submitted in the required format by e-mail. Supporting documentation, as required, should be included as scanned attachments. A signed copy of the covering letter and relevant declarations should be forwarded by post

Depending on the project location, applications should be addressed to the Mid-Shannon Tourism Infrastructure Board at one of the following addresses:

Shannon Development

Mr Ruairi Deane
Mid Shannon Tourism Investment Scheme
Tourism Product Development
Shannon Development
Shannon Town Centre
Shannon
Co Clare

deaner@ShannonDevelopment.ie
Tel: 061-710228

Fáilte Ireland

Mr Gordon Gaffney
Mid Shannon Tourism Investment Scheme
Fáilte Ireland
Amiens Street
Dublin 1

gordon.gaffney@failteireland.ie
Tel: 01 - 6024214



Appendix 1

Draft on Applicant Enterprise's Letterhead.

Declaration by Applicant Enterprise on the accuracy of information provided and undertaking to furnish any further information as may be requested under Chapter 12 of Part 10 of the Taxes Consolidation Act 1997

Addressed to: Mid Shannon Tourism Infrastructure Board.

Project. [Name and location of project and promoter's name where the promoter enterprise is a separate entity from the beneficiary enterprise(s)]

Subject: [Beneficiary Enterprise Name].

Date:

Dear Sir/Madam,

We enclose for your attention Application Form SCA 1. We declare that the financial and other information on which the application is based is true and correct in all respects. We also declare that that the beneficiary enterprise is not subject to an outstanding recovery order following a previous decision of the Commission of the European Communities declaring aid in favour of that undertaking/enterprise to be illegal.

We also undertake to furnish to the Minister for Finance, or to such other person or body nominated by him, such further information as may be required to enable compliance with the requirements of:

- The Community Guidelines on Regional Aid for 2007-2013, (OJ C 54, 4.3 2006, p. 13)
- the "Community guidelines on State aid for rescuing and restructuring firms in difficulty" (OJ No. C288 of 9 October 1999 and OJ No. C244 of 1 October 2004),
- any other European Communities Regulation or Directive under the European Communities Treaty governing the granting of State Aid in specific sectors.

We now request the Mid Shannon Tourism Infrastructure Board to issue approval in principle/a certificate in accordance with Chapter 12 of Part 10 of the Taxes Consolidation Act 1997.

All information forming the basis for this application is available for inspection by Mid Shannon Tourism Infrastructure Board or its agents on request.

Yours faithfully,

for Applicant Enterprise

Appendix 2

Draft on Applicant Enterprise's Letterhead.

Declaration to Mid-Shannon Tourism Infrastructure Board for projects located in the Mid-West sub-Region regarding the size status of the beneficiary enterprises and the Level of Planned Expenditure

Addressed to: Mid-Shannon Tourism Infrastructure Board.

Subject: Approval in Principle/Certification under Chapter 12 of Part 10 of the Taxes Consolidation Act 1997

Date:

Dear Sir/Madam,

We hereby declare that the beneficiary(ies) of the capital allowances is/are/will be
[Delete as appropriate]

- a micro-sized enterprise
- a small-sized enterprise
- a medium-sized enterprise
- not a micro, small or medium-sized enterprise

[Delete as appropriate]

within the meaning of Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium enterprises (OJ L 124, 20.5.2003 P.36).

We also declare that the amount of qualifying expenditure as provided under Chapter 12 of Part 10 of the Taxes Consolidation Act 1997 is approximately €_____ and will not exceed 25 million Euro.

We enclose, as an Addendum, a letter from our Auditor expressing their opinion with regard to the above in connection with the approval and certification requirements of Chapter 12 of Part 10 of the Taxes Consolidation Act 1997.

Yours faithfully,

for Applicant Enterprise

Appendix 3

Draft (On Auditor's Letterhead)

Form of Auditor's Opinion to Mid-Shannon Tourism Infrastructure Board in connection with application for approval in principle or certification under Chapter 12 of Part 10 of the Taxes Consolidation Act 1997 for projects located in the Mid-West sub-Region regarding the size status of the beneficiary enterprises and the Level of Planned Expenditure

Addressed to: Mid Shannon Tourism Infrastructure Board.

Project. [Name and location of project and promoter's name where the promoter enterprise is a separate entity from the beneficiary enterprise]

Subject: [Beneficiary Enterprise Name]

Re: Approval in principle/Certification under Chapter 12 of Part 10 of the Taxes Consolidation Act (TCA) 1997.

Date:

Dear Sir/Madam,

We have examined the above-named beneficiary enterprise in connection with the approval and certification requirements of Chapter 12 of Part 10 of the Taxes Consolidation Act (TCA) 1997 as set out in the Guidelines for the Mid-Shannon Tourism Infrastructure Board.

Part 1: Size classification of enterprise.

It is our opinion that this enterprise is:

- a micro-sized enterprise
- a small-sized enterprise
- a medium-sized enterprise
- not a micro, small or medium-sized enterprise

within the meaning of Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium enterprises (OJ L 124, 20.5.2003 P.36).

Part 2: Project Size

We have considered the details of the expenditure to be incurred in respect of the above project and it is our opinion that the amount of qualifying expenditure is €_____ and will not exceed €25 million.

This opinion is based on the information provided to us including that which is set out in the Application Form attached. We have obtained sufficient information including relevant financial statements to satisfy ourselves as to the accuracy of the information contained in Parts 1 and 2 of this opinion.

All information forming the basis for our opinion is available for inspection by mid-Shannon Tourism Infrastructure Board or its agents on request.

Yours faithfully,

for Auditors