

(COVID-19) Register your establishment for the Eat Out to Help Out Scheme

Find out how to register your restaurant or establishment for the Eat Out to Help Out Scheme.

You can register for the scheme from 13 July 2020.

You can use the Eat Out to Help Out Scheme to offer a discount to diners and encourage them to eat at your restaurant.

You can use the Eat Out to Help Out Scheme:

- all day, every Monday, Tuesday and Wednesday from 3 to 31 August 2020
- to offer a 50% discount, up to a maximum of £10 per person, to diners for food or non-alcoholic drinks to eat or drink in
- to claim the money back from the government

There is no limit to the number of times customers can use the offer during the period of the scheme. Your customers cannot get a discount for someone who is not eating or drinking.

Alcohol and service charges are excluded from the offer.

Registration will close on 31 August.

Who can register?

You can register if your establishment:

- sells food for immediate consumption on the premises
- provides its own dining area or shares a dining area with another establishment for eat-in meals
- was registered as a food business with the relevant local authority on or before 7 July

You cannot register:

- an establishment that only offers takeaway food or drink
- catering services for private functions
- a hotel that provides room service only
- dining services (such as packaged dinner cruises)
- mobile food vans or trailers

If your application is based on dishonest or inaccurate information, your registration will be revoked.

What you'll need

To register, you must have:

- your Government Gateway ID and password (if you do not have one, you can create one when you register)
- the name and address of each establishment to be registered, unless you are registering more than 25

- the UK bank account number and sort code for the business (only provide bank account details where a BACS payment can be accepted)
- the address on your bank account for the business (this is the address on your bank statements)

You may also need your:

- VAT registration number (if applicable)
- employer PAYE scheme reference number (if applicable)
- Corporation Tax or Self Assessment unique taxpayer reference

If you are registering 25 establishments or less, you must provide the details of each.

If you're registering more than 25 establishments

If you're registering more than 25 establishments that are part of the same business, you do not have to provide details for each one.

You should provide a link to a website which contains details of each establishment participating in the scheme including the trading name and address.

You may also need to provide a list to HMRC on request, with details of all participating establishments.

Register

You cannot register yet. The service you'll use to register will be available from 13 July 2020.

What happens next

You'll be registered instantly and will receive a registration reference number - you'll need this when you claim the reimbursement.

You can download promotional materials to help you promote the scheme and let your customers know that you're taking part.

You'll be added to a list of registered establishments that will be available to the public. The list of registered establishments is not available yet.

Businesses that have more than one establishment are encouraged to register all establishments that are eligible to offer the scheme. Once you have registered your business it may be possible to add new establishments, but you will have to contact HMRC again and this may delay the establishment being included in the scheme.

If you want to be removed from the list of registered establishments, you should contact HMRC who will remove you manually. This is not immediate, so you must tell customers that you are no longer offering the discount.

When you start offering the discount

You should wait until you're registered before you offer discounts to your customers. You cannot offer discounts before 3 August.

When you register for the scheme, it is expected that you will offer it during the whole of your opening hours on all the eligible days that you are open and on all qualifying sales of food or drink.

If a customer purchases a meal with the intention of eating it but then takes it away and leaves the premises, you can still apply the discount.

Records you must keep

For each day you're using the scheme, you must keep records of the:

- total number of people who have used the scheme in your establishment
- total value of transactions under the scheme
- total amount of discounts you've given

If you are using the scheme for more than one establishment, you must keep these records for each.

Making a claim

You cannot claim yet. The service you'll use to claim reimbursements will be available on 7 August 2020.

The service will close on 30 September.

You must wait 7 days from registration to make your first claim. HMRC will pay eligible claims within 5 working days.

You will be able to submit claims on a weekly basis.

You'll still need to pay VAT based on the full amount of your customers' bills.

Any money you receive through the scheme will be treated as taxable income.

HMRC will provide more guidance on how to make a claim when the registration service is open.

Other help you can get

HMRC have published guidance with more information on eligibility and how to offer the discount.

NHS have introduced the test and trace service to help track the spread of coronavirus.

Find coronavirus financial support for your business.

Contact HMRC

A dedicated phonenumber and webchat will be available from 13 July 2020. This guidance will be updated.

ATCM Note: This appears to be UK-wide. Have not seen anything confirmation to contradict this.