

Eat out to help out

An in-depth guide for businesses

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

Alcohol and service charges are excluded from the offer.

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.

Registration will close on 31 August.

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

THE SERVICE YOU'LL USE TO REGISTER WILL BE AVAILABLE FROM 13 JULY 2020.

WHAT HAPPENS NEXT?

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
- the address on your bank account for the business (this is the address on your bank statements)

- You'll be registered instantly and will receive a reference number - you'll need this when you claim the reimbursement.
- You can download promotional materials to 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. This list is not available yet.
- Businesses that have more than one establishment are encouraged to register all eligible establishments. 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.

Businesses should wait until they're registered before offering discounts to customers.

You cannot offer discounts before 3rd August.

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

- 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.