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## Eat Out to Help Out Scheme

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HMRC have now issued further guidance on the “Eat Out to Help Out Scheme” a summary of which is as follows:

**How to register for the scheme:**

HMRC have made registration as simple as possible. [Find out how to register on GOV.UK](#)

**Businesses that are eligible -**

**Establishments that are eligible for the scheme:**

Eligible establishments are those in which food is sold for immediate on-premises consumption. This could include:

- restaurants
- cafés
- public houses that serve food
- hotel restaurants
- restaurants and cafes within tourist attractions, holiday sites and leisure facilities
- dining rooms within members’ clubs
- workplace and school canteens

**Sales that are eligible -**

**Expenditure that is eligible for the discount:**

The discount can be applied to food and/or non-alcoholic drink purchased for immediate consumption on premises, up to a maximum discount of £10 per diner (inclusive of VAT).

This includes soft drinks and/or packaged snacks, as long as they are for immediate consumption on the premises.

There is no minimum spend requirement.

**Expenditure that is ineligible for the discount:**

The discount cannot be applied to the following items:

- alcoholic drinks
- tobacco products
- food or drink that is to be consumed off premises
- food or drink that is sold as part of a private party, event or function taking place within an eligible establishment

**When you should offer the discount:**

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.

The scheme discount applies to food or non-alcoholic drink for dining in.

**If you’re normally closed on a Monday, Tuesday or Wednesday:**

You can only offer the discount on Mondays, Tuesdays and Wednesdays, when your business is open.

## Offering the discount -

### If you include a service charge on your bill:

The service charge is not included in the scheme discount – the reduction only applies to spend on food and non-alcoholic drinks.

### If you offer other discounts to diners:

You can use the scheme alongside other offers and discounts you are offering.

To calculate the value of the transaction and make a claim to HMRC, you must first apply any special offers, vouchers or discount schemes you might be promoting or accepting and deduct any service charge.

You will only be reimbursed for the qualifying discounts you provide as part of the scheme.

### If you do not want to offer a 50% discount:

You cannot change the terms of the scheme, the discount you offer must be 50%.

### What counts as a 'diner':

A diner is any person, adult or child, for whom food or drink is being purchased for consumption on premises. A diner does not need to be the paying customer.

### Applying the £10 per person cap to a single bill:

Where there is more than one diner on a single bill, the cap does not need to be calculated for each individual diner based on their specific orders. Instead, the discount that is applied to the overall bill should be capped at the number of diners multiplied by £10.

### Examples of Calculating the discount:

Detailed worked examples of how to calculate the discount can be found on the HMRC website:

<https://www.gov.uk/government/publications/get-more-information-about-the-eat-out-to-help-out-scheme/get-more-information-about-the-eat-out-to-help-out-scheme>

### Promotional material to use in your establishment:

You can [download free assets to help you promote the scheme](#). HMRC will also send restaurants who register a display sticker so people can see they are participating. The government will also promote the scheme using radio, media and advertising. Restaurants and establishments who have registered will be published on GOV.UK so the public can see who is taking part.

### NB: The Scheme will commence operation from 3 August 2020 to 31 August 2020

If you have any queries please do not hesitate to contact us or visit our website for further information.

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