



## TREORLÍNTE AR DHEONTAS CAIPITIL / FOSTAÍOCHTA GUIDELINES ON CAPITAL AND EMPLOYMENT GRANTS

### C. Cad a chlúdaíonn Deontas Caipitil?

F. Is féidir deontas caipitil a fháil chun trealamh a cheannach (seachas trealamh soghluaiste) chun foirgneamh a fheistiú nó a athchóiriú, agus chun innealra a cheannach (dara-lámh i gcásanna áirithe). 'Sé €75,000 nó 50%, de na sócmhainní seasta inghlactha uasmhéid an deontais, pé acu is lú, **ach an chuid sin den deontas os cionn 35% a bheith i bhfoirm aisíochta (deontas inaisíochta / cothromais)**. Ní thabharfar deontas ar threalamh atá ar léas ná 'maoin soghluaiste' sé sin gluasteán, veain, innealra soghluaiste etc.

### Q. What does a Capital Grant Cover?

A. A capital grant may be obtained to purchase equipment (excluding mobile equipment), to refurbish or outfit a building or to purchase machinery (which in some instances may be second-hand). The maximum grant aid is €75,000 or 50% of the cost of eligible fixed assets whichever is the lesser, subject to that portion of the incentive in excess of 35% being in refundable form (equity/repayable grant). Leased equipment is not eligible for aid nor are "mobile assets" ie. cars, motor vans, mobile machinery, etc.

### C. Cad é an deontas fostaíochta?

F. Is féidir deontas fostaíochta a íoc i dtreo an costais chun poist nua lán aimseartha agus páirt aimseartha a chuir ar fáil. 'Sé €7,500 uasmhéid an deontais do gach fostaí, gan dul thar deichniúr fostaíthe. Ní íocfar deontas don eanáil a bhfuil ganntanas oibre ann. Íocfar an deontas in dhá chuid.

### Q. What is an Employment Grant?

A. An Employment Grant may be payable towards the cost of providing new full-time and part-time jobs. The maximum grant is €7,500 per employee for a maximum of 10 employees. The grant will not be paid in sectors where labour shortages exist. The grant is payable in two instalments.

### C. Cén gnóanna atá i dteideal cúnamh?

F. Tionscadail déantúsaíochta nó seirbhísí trádála idirnáisiúnta. Is féidir go gcuirfí seirbhísí áitiúla nuálacha san áireamh.

### Q: What Businesses are eligible for assistance?



**A:** Businesses involved in manufacturing or in the area of internationally traded services. With regard to local services businesses of an innovative nature may be considered.

**C. Cén gnóanna nach bhfuil i dteideal cúnamh?**

Ní féidir cúnamh airgid a thabhairt do seo leanas:

- Tionscadal ina bhfuil buntáirgiúlacht talmhaíochta (mar aon le feirmeoireacht orgánach)
- Seirbhísí Áitiúla: Fiontar a chuireadh as d'fhostaíocht atá ann cheana féin m.sh. tógáil, gruagaireacht, caifí, bialanna, tithe tábhairne, óstáin, leaba agus bricfeasta, Trádáil Ghinearálta. Áit a bhfuil mórán oibrithe in aon earnáil fé leith caithfidh an Bord impleachtaí an chúnamh a chur san áireamh, agus gan buntáiste iomaíochta a thabhairt do ghnó amháin that gnóanna eile.
- Siopaí miondíola agus seirbhísí ghairmiúla (mar aon le comhairleoirí).
- Tionscadal atá i gcoinne beartas poiblí
- Tionscadal reatha a bhfuil ceangail acu cheana féin leis Fiontraíocht Éireann nó an tÚdarás Forbartha Tionscail (UFT)
- Tionscadal a fhostaíonn níos mó ná deichniúr.

**Q: What Businesses are ineligible for assistance?**

Financial assistance cannot be approved for the following:

- Projects involving primary agricultural production (including organic farming)
- Local Services: Areas of enterprise which involve displacement of existing employment, for e.g. Builders, Hairdressers, Cafes, Restaurants, Pubs, Hotels, B&B's General Trades etc. Where there are a large number of operators within a sector, the Board has to have regard to the implications of grant aiding one or some, possibly putting the others at a competitive disadvantage.
- Retail outlets and professional services (including consultancies)
- Projects which are contrary to public policy
- Existing firms which already have an established relationship with Enterprise Ireland or the Industrial Development Authority (IDA)
- Projects with employment in excess of 10 people

**C. Conas is féidir liom iarratas a dhéanamh?**

**F.** Is féidir iarratas a dhéanamh tríd foirm iarratais agus a chur chuig an Bord Fiontar. Nuair a glactar leis an iarratas déanfaidh oifigeach ón Bord Fiontar teagmháil leis an tionscnóir chun an t-iarratas a phlé nuair a measann an tOifigeach Fiontar go bhfuil seo cuí agus riachtanach.

**Q. How do I go about making an Application?**

**A.** A grant application can be made by completing an application form and submitting it to the Enterprise Board. Having received the application, an Officer from the

Enterprise Board will contact the promoter to discuss the application further where the County Enterprise Officer considers this to be appropriate and necessary.

**C. Má tá deacracht agam leis an bhfoirm a líonadh, an gcabhrófá liom?**

F. Tá foireann an Bhoird Fiontar breá sásta cabhrú le tionscnóirí na foirmeacha iarratais a líonadh

**Q. If I find it difficult to fill in the Form, can you assist?**

A. The Enterprise Board staff are more than willing to help promoters to fill in the application forms.

**C. An féidir liom smaoinimh do thionscadal a phlé leis an mBord Fiontar?**

F. Is féidir le h-éinne le smaoimeamh gnó a phlé le foireann an Bhoird Fiontar, cuma cén pointe ag a bhfuil sé. Má cheaptar go bhfuil an tionscadal oiriúnach do chúnamh ón mBord Fiontar is féidir iarratas a dhéanamh ag an bpointe sin. Murab amhlaidh atá, is féidir leis an Bord Fiontar comhairle agus treoir a thabhairt, nó an tionscnóir a dhírú chuig áisíneacht eile gur féidir cabhrú leo. Gintear formhór de na tionscadail a cuidíonn an Bord Fiontar leo sa tslí sin.

**Q. If I am at the ideas stage, can I discuss it with the Enterprise Board?**

A. Anyone with a business idea, regardless of what stage they are at, can discuss it with the Enterprise Board Staff. If the idea/project is then thought to be suitable for aid from the Enterprise Board, an application can be made at that stage. If not, the Enterprise Board may provide advice and guidance or direct the promoter to some other agency/body who can provide assistance. Most of the projects aided by the Board are generated through this process.

**C. An féidir a chinntiú dom go gcoimeádaí mo smaointe faoi rún?**

F. Coimeádann foireann an Bhoird Fiontar gach comhrá i dtaobh ábhar tionscadal faoi rún daingean.

**Q. Can I be guaranteed that my ideas will be kept confidential?**

A. Any discussion with the Enterprise Board Staff has with potential promoters is in the strictest confidence.

**C. Má éiríonn le m'íarratas cad is gá déanamh chun íocaíocht a fháil?**

F. Má ceadáítear deontas caipitil nó deontas staidéir, íocfar an deontas don tionscnóir a luaithe agus a bhfaigheann an Bord Fiontar fianaise de na sonraisc caiteachais íoctha. I gcás deontais móra, caithfear Teastas Iniúchána a chur ag an Bord, ag cinntiú go bhfuil an caiteachas íoctha, de réir mar a cheadaíodh é. Chomh maith le sin i gcás Deontas Staidéar Féidearthachta caithfidh an tionscnóir Teastas Iniúchána costais áirithe a dheimhniú, mar shampla pá/tuarastal an duine atá i mbun an tionscadail. Chun Deontas Fostaíochta a éileamh caithfidh an tionscnóir ainm an duine nua a fhostaíodh, a uimhir PPS agus an dáta a thosnaigh sé/sí ag obair go lán aimseartha a chuir chuig an Bord. Chun an **dara chuid** d'íocaíocht an deontais a fháil, caithfidh an fóstóir a thaispeáint go bhfuil an Cháin agus na h-asbhaintí PRSI cuí déanta agus íoctha

leis an tArd-Bhailitheoir, agus go bhfuil an fostaí fós fostaithe go lán aimseartha se mhí ina dhiaidh sin.

**Q. What do I have to do to get paid if my grant application is successful?**

A. If a Capital or Feasibility Study Grant has been approved, the promoter will be paid his/her grant as soon as the Enterprise Board receives evidence of invoiced expenditure, receipted as paid. In the case of large grants an Auditor's Certificate, certifying that expenditure has been expended and paid, in accordance with the approval, must be submitted to the Board. In addition, for Feasibility Study Grants, promoters must submit an Auditor's Certificate to certify certain expenses such as the wages/salaries of the person involved in carrying out the project. To claim an Employment Grant, the promoter must submit to the Enterprise Board the name of the new person employed, their PPS Number and the date on which they commenced full time employment. For the **second instalment** of the Employment Grant, the employer must show that the relevant Tax and P.R.S.I. deductions for the employee have been made and paid over to the Collector General and that the employee is still employed on a full-time basis six months later.

**C. Conas a déanfar scrúdú ar m'iarratas?**

F. Déanann Coiste Luachála, le daoine ó chúlraí éagsúla, scrúdú ar gach iarratas, ina measc Baincéir, Cuntasóir, Feidhmeannach ó Fhorbairt na Sionainne, Duine Gnó agus Oifigeach ón gComhairle Contae. Cuireann an Coiste a cuid moltaí ar aghaidh go dtí an Bord leis an tionscadal áit a deintear é a mheas.

**Q. How is my grant application assessed?**

A. Each application is assessed by an Evaluation Committee comprising people from different backgrounds. The Committee, which includes a Banker, an Accountant, a Shannon Development Executive, a Business Person and a County Council Official makes its recommendations and the project then goes to the Board for assessment.



**FOIRM IARRATAIS UM DHEONTAS CAIPITIL/FOSTAÍOCHTA**  
**APPLICATION FORM FOR CAPITAL/EMPLOYMENT GRANT**

**1. Sonraí teagmhála agus cúlra an iarratasóra**  
**Applicant Contact and Background Details**

Príomh Teagmhálaí Primary Contact			
Ainm Baiste First Name		Sloinne Last Name	
Ainm Comhlachta Company Name más ann if applicable			
Seoladh Address			
Fón Telephone		Facs Fax	
Fón póca Mobile		R-phost E-mail	
S. Idirlín Website			
Dáta tosaithe an tionscadail Proposed Start date of project			

**Stádas An Tionscnóir (Cuir Tic)**  
**Status of Promoter (please tick)**

Trádálaí Aonair Sole Trader	
Comhar Partnership	
Comhlacht Teoranta Limited Company	

**Más Comhlacht Teoranta an iarratasóir lion an rannóg seo**  
**If Applicant is a Limited Company please complete section below**

Scair Chaipiteal Share Capital	
Scair Chaipiteal Údaraithe Authorised Share Capital	€
Eisithe agus Líníochta Issued and Paid up	€
Dáta a bunaíodh an Chomhlacht Date of Company Formation	
Uimhir Cláraithe na Comhlachta Company Registration Number	
Ainmneacha na Scairsealbhóirí Shareholders Names	Cuid Gabháltas % Shareholding (%)

Comhlachtaí Gaolmhara (má tá) <i>Associated Companies (if any)</i>	

**Cáilíochtaí agus Cúlra na dTionscnóirí**

Cuir san áireamh cáilíochtaí agus taithí cuí gach tionscnóra atá páirteach sa tionscadal. Má tá CV le cur san áireamh ceangail ag an deireadh iad san Aguisín.

**Promoters Background & Experience**

Include details of all relevant experience and qualifications of each of the promoters involved in the project. Please add CV's as attachments in the Appendix at the end of this document if they are to be included

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- b. Sonraí An Tionscadail (Cuir isteach sonraí an táirge agus an Modh Táirgthe nó Seirbhís agus Seachadadh na Seirbhíse  
Project Details (include details of the Product and its Production Process or Service and its Service Delivery).**

Dáta Tosaithe atá molta <i>Proposed Start Date</i>	
Dáta Críochnaithe an tionscadail <i>Date of completion</i>	

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### 3 **Sonraí Airgeadais** **Financial Details**

#### **Sonraí an Deontais** **Grant Details**

Saghas Deontais atá á lorg <i>(cuir tic le ceann amháin)</i> Type of Grant Applied For <i>(please tick one)</i>	Deontas Caipitil (DC) <b>Capital Grant (CG)</b>	
	Deontas Fostaíochta (DF) <b>Employment Grant (EG)</b>	
	Scaireanna Tosaíochta Infhuascailte (STI) <b>Redeemable Preference Shares (RPS)</b>	

Do dheontais chaipitil dean cur síos ar na míreanna atá le ceannach agus a luach (tabhair trí luachan led' thoil ar chostasáí os cionn €5,000)

If requesting a capital grant please list the items to be purchased and their cost (if greater than €5,000, please provide three quotations)

<b>Cur síos ar an mír</b> <b>Item Description</b>	<b>Costas Measta</b> <b>Expected Cost</b>
	€
	€
	€
	€
	€
	€

Deontas á lorg (uasmhéid 50%) <b>Amount of Grant Assistance Sought (maximum 50%)</b>	€
Infheistíocht sa tionscadal ó d'acmhainní féin <b>Investment in project from own resources</b>	€

Infheistíocht sa tionscadal ó iasachtaí <i>Investment in project financed from borrowings</i>	€
<b>Infheistíocht iomlán sa tionscadal</b> <b>Total investment in project</b>	€

An bhfuil an trealamh seo de chineál ar bith? (cuir tic) <i>Is this equipment of a specialist or customised nature? (please tick)</i>	Tá Yes	Nál No
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An bhfuil deontas iarrtá nó faighte agat don tionscadal seo ó aon áisíneacht eile? ( <i>tic led' thoil</i> ) <i>Have you sought or received grant aid for this specific project from another agency? (please tick)</i>	Tá Yes		Níl No	
Má tá, tabhair na sonraí <i>If YES above please give details:</i>				
An bhfuil deontas faighte ag an ngnó seo cheana? ( <i>tic led' thoil</i> ) <i>Has this business previously received Grant Assistance? (please tick)</i>	Tá Yes		Níl No	

**Deontais Bunaidh (má tá) Historical Grant Aid (if any)**

An bhfuil aon Tacaíochtaí Stáit nó AE faighte ag an ngnó nó ag a chuid tionscnóirí? <i>Has the business or any of its promoters been in receipt of any other State Supports or E.U. supports?</i>	Tá Yes		Níl No	
Má tá, tabhair na sonraí <i>If YES above please give details</i>				

**4. Sonraí Fostaíochta**  
**Employment Details**

Fostaíocht Reatha (iarrthóirí san áireamh) <i>Current Employment (including the applicant(s))</i>		
	Fir/Male	Mná/Female
Lánaimseartha <i>Full-Time</i>		
Páirtaimseartha <i>Part-Time</i>		
Séasúrach <i>Seasonal</i>		

Fostaíocht amach anseo (iarrthóirí san áireamh) Projected future employment (including the applicant(s))			
	Iomlán Bliain 1 Year 1 Total	Iomlán Bliain 2 Year 2 Total	Iomlán Bliain 3 Year 3 Total
Lánaimseartha Full-Time			
Páirtaimseartha Part-Time			
Séasúrach Seasonal			

Dean cur síos ar gach post nua (teideal, saghas fostaíochta)  
Describe the new jobs (i.e. job titles, type of employment)?

- e. **Eolas ar an Margadh** (Dean cur síos ar na Margái reatha, chomh maith le claontaí agus méid na margai)  
**Market Information** (Describe the current Market(s) along with Market trends, market size)

Cuir isteach sonraí ar nós Taighde Margaiochta, áitiúil /náisiúnta /easpórtáil srl.  
Include details such as Market Research, local/national/export etc.

***Iomaíocht & Díláithriú***

***Competition & Displacement***

Cé hiad d'iomaitheoirí, an nginfidh an tionscadal éileamh nua nó an mbainfidh sé ó ghnónna eile? An táirge no seirbhís nua é seo?

Who are your competitors, will the project generate a new demand or will it divert demand from an existing facility? Is this a new or niche product or service?

***Costasaí Táirge nó Seirbhíse***

***Product or Service Pricing***

Cuir isteach sonraí agus polasaí na bhpraghsanna don táirge /seirbhís atá molta

Provide details of the prices and pricing policy that will be used for the proposed product/service

## 6. *Airgeadais* *Financials*

### Coimriú ar na Cuntais agus Réamh-Mheastachán Trádála Summarised Trading Accounts & Trading Projections

Críochnaigh an Bhliain Trádála deiridh ar: <b>Last Trading Year Ended:</b>	
An bhfuil na cuntais iniúchta? (Tá/Níl) <b>Are Accounts Audited (Yes /No)</b> Cuir cóip trí bliana de na cuntais iniúchta ar fáil <b>Please provide a copy of three years audited accounts</b>	

	An bhliain go <b>YEAR TO</b>	<b>Fíor / ACTUAL</b>	<b>Réamh-Mheasta / PROJECTED</b>		
			<b>BLIAIN 1 YEAR 1</b>	<b>BLIAIN 2 YEAR 2</b>	<b>BLIAIN 3 YEAR 3</b>
1	<b>DÍOLACHÁIN (Láimhdeachas)</b> <b>SALES (Turnover)</b>				
	<b>COSTAS DÍOLACHÁIN</b> <b>COST OF SALES</b>				
2	Bunábhair <b>Raw Materials</b>				
3	Tarraingtí (i.e. pá an iarratasóir féin) <b>Drawings (i.e. applicants own wages)</b>				
4	Pá Foirme <b>Staff Wages</b>				
5	Teileafón agus Facs <b>Phone and Fax</b>				
6	Leictreachas <b>Electricity</b>				
7	Préimh Árachais <b>Insurance Premium</b>				
8	Fógraíocht <b>Advertising</b>				
9	Costas Iompair (Peitreal etc.) <b>Transport Cost (Petrol etc.)</b>				
10	Clódóireacht agus Stáiseanóireacht <b>Printing and Stationery</b>				
11	Aisíochta ar Iasachtaí <b>Loan Repayments</b>				
12	Táillí Cuntasaíochta <b>Accountancy Fees</b>				
13	Dímheas <b>Depreciation</b>				
14	Cíos / Rátaí <b>Rent &amp; Rates</b>				

15	Glanadh / Diúscairt Bruscar Cleaning /Waste Disposal				
16	Deisiú & Cothú Repairs & Maintenance				
17	Aon Rud Eile Other				
18	<b>COSTAS IOMLÁN</b> <b>DÍOLACHÁIN</b> (Suimigh 2 go 18) <b>TOTAL COST OF SALES</b> (Add items 2 to 18)				
19	<b>BRABÚS GLAN</b> (Bain 18 ó 1) <b>NET PROFIT</b> (Deduct 18 from 1)				

**f. Eolas Breise**  
**Additional Information**

An bhfuil tú, nó an mbeidh tú, i d'iarrthóir ar aon Scéim Leasa Shóisialaigh maidir le fostaíocht duit féin nó dod' fhostaí? (tic led' thoil) Are you in receipt of, or will you be an applicant for, any Social Welfare Scheme in respect of your own or your employee's employment? (please tick)	Tá Yes		Níl No	
Is féidir go gcuirfean an t-iarratas seo faoi bhráid Áisíneachtaí eile (faoi rún) mar chuid de phróiseas próiseála an Bhoird. An bhfuil tú sásta le seo? (tic led' thoil) This application may have to be referred to other Agencies (on a confidential basis) as part of the Board's processing procedure. Do you consent to this? (please tick)	Tá Yes		Níl No	
'Fuil tusa (nó an chomhlacht) cláraithe do CBL (tic led' thoil) Are you (or the company) registered for VAT (please tick)	Tá Yes		Níl No	

Baincéirí Bankers	
Cuntasóir Accountant	
Aturnae Solicitor	
Lucht Árachais Insurers	

**Cóip den Phlean Gnó**  
**Copy of Business Plan**

Ceangail Plean Gnó le d'fhoirm iarratais led' thoil. Mura bhfuil plean gnó agat féach ar ár dtreoirínte chun plean gnó a ullmhú. Cuirfidh an plean gnó le d'iarratas.

Please attach a copy of your Business Plan. If you do not have a business plan, please refer to our Guidelines on Preparing a Business Plan. The business plan will strengthen your application.

Dearbhaím leis seo go bhfuil na sonraí ar an iarratas seo, chomh maith le haon eolas breise a sholáthair mé, fíor agus cruinn.

**I hereby declare that the details given in this application, together with any supplementary information supplied are true and accurate**

\_\_\_\_\_  
SÍNITHE / SIGNED

\_\_\_\_\_  
DÁTA / DATE

**Cuir an t-iarratas líonta ar ais go Bord Fiontar Chiarraí**

**Application form to be signed and returned to the Kerry County Enterprise Board.**

**Bord Fiontar Contae Chiarraí Teo**  
**Áras an Chontae**  
**An Ráth Teas**  
**Trá Lí**  
**Co. Chiarraí**

**T: 066-7183522**  
**F:066-7126712**  
**[kerryceb@kerrycoco.ie](mailto:kerryceb@kerrycoco.ie)**  
**[www.kerryenterprise.ie](http://www.kerryenterprise.ie)**

**Kerry County Enterprise Board Ltd.**  
**County Buildings**  
**Ratass**  
**Tralee**  
**Co. Kerry**

## AGUISÍN APPENDIX

<b>SEICLIOSTA AN IARRATAIS</b> <b>APPLICATION CHECK LIST</b>	
<b>Foirm Iarratais Líonta</b> <b>Application Form Completed</b>	
<b>Foirm Iarratais Sínte agus dáta leis</b> <b>Application signed and dated</b>	
<b>Plean Gnó / Aon Eolas Eile</b> <b>Business Plan / Additional Information</b>	
<b>Trí luachan d'aon trealamh a bhfuil deontas á lorg (más os cionn €5,000 é)</b> <b>Three quotations for equipment for which grant aid is sought. (if greater than €5,000)</b>	
<b>Cuntais Trádála trí bliana (más gnó reatha é)</b> <b>Three Years Trading Accounts (if already in business)</b>	
<b>Réamh-Mheastacháin trádála trí bliana</b> <b>Three Year Trading Projections</b>	
<b>Cruthú ar cheadú iasachta (litir on institiúid iasachta ag cur in iúil go bhfuil iasacht/rótharraingte ceadaithe)</b> <b>Loan Sanction Evidence (letter from lending institution verifying loan/overdraft approvals)</b>	
<b>Do chuid Cáilíochtaí Riaracháin/ Teicniúla (CV)</b> <b>Your Own Technical/Administrative Qualifications (C.V.)</b>	
<b>Deimhniú Deontais atá á lorg agat ó Áisíneachtaí eile</b> <b>Confirmation of Grant Aid sought from other Agencies</b>	

**IS FÉIDIR LE hEASPA EOLAIS MOILL A CHUR AR D'IARRATAS**

**REMEMBER INSUFFICIENT INFORMATION WILL RESULT IN DELAYS**