

**Status: 07 April 2021 - In addition to the previously shared list of government support measures (see copy at the end of this document), please find herewith specific and recent examples of support measures for amusement parks and attractions in Europe:**

**Austria:**

**IAAPA Constituency: Waterparks**

- Furlough scheme: employee receives 85% of his/her salary and needs to work at least 10% of the contracted hours. The difference between 10% and 85% is compensated by the government.
- Compensation of up to 60% of lost turnover (only received in November)

**Finland:**

**IAAPA Constituency: Amusement Parks**

- In 2020 there has been specific programmes and support measures amusement parks could apply for. Compensation programmes for 2021 are not confirmed yet.

<b>Funding/Support Type</b>		
Area/Rent Compensation	City	Rent for a period of 3 months
Cost compensation for requested closure by government	Government	Up to 70% of decrease in turnover reimbursed → based on fixed operational costs (incl. salaries)
Cost compensation for requested restaurant-closure by government	Government	15% of decrease in turnover reimbursed → for restaurant functions for period of 58 days reimbursed (no link to costs)

- In Finland, if you are laid-off temporarily, you can get unemployment benefits from your unemployment fund or from Kela.
- If you are a member of an unemployment fund in Finland, you can apply for an earnings-related unemployment allowance, that is approximately 50-60 % of your salary in the amusement park industry.
- The unemployment benefit from the government is around 34 euros per day.

**Germany:**

**IAAPA Constituency: Amusement Parks**

**Bridging Aid III (=Überbrückungshilfe III):**

- All companies with a drop in sales of more than 30 percent are now eligible to apply. One can receive staggered fixed cost reimbursement of up to 100% if you suffered from a reduction of turnover of more than 70%. It means that no differentiation in funding according to different

sales collapses and periods of time, closing months and direct or indirect impact is applied.

- The monthly funding amount increases from previously EUR 50,000 to EUR 1.5M.
- All companies that have suffered a drop in sales of more than 50 percent in at least three months since November 2020 will receive an equity grant. This is granted in addition to the regular funding of Bridging Aid III.
- The reimbursable costs are expanded to include renovation work for hygiene measures up to EUR 20,000. Marketing and advertising measures are eligible for funding up to a maximum of the corresponding expenditure for the 2019 calendar year.
- Depreciation of assets is up to 50 percent eligible as recognized costs. For example, an amusement ride financed by credit or equity can account for half of the monthly depreciation as costs. Loss of value of unsaleable or seasonal goods are recognized as reimbursable fixed costs.
- Investments in structural measures and implementation of hygiene concepts as well as investments in digitization and modernization are eligible as a cost item.
- Examples include investments in setting up or expanding an online shop or purchasing IT hardware. An important prerequisite is that this is still available in the company at the time of the final invoice. Otherwise, the resulting subsidy will be repaid.
- Advance payments are granted uniformly with Bridging Aid III, not only for the companies affected by the closings. Advance payments of up to EUR 100,000 for one funding month are possible instead of the previous EUR 50,000.

#### IAAPA Constituency: Zoos

- On top of the above mentioned "Bridging Aid II as well as the current Bridging Aid III" (=Überbrückungshilfe III) as well as the so-called "November Help", zoos have received a special "Zoohilfe"= Zoo Support Payment. This is a reimbursement of the eligible costs during the period of closure capped at € 800,000.
- The November aid was a reimbursement of lost turnover in the period of closure / compared to the previous year, capped on the sales of the month of November from the previous year

#### IAAPA Constituency: Indoor Entertainment/Museum:

- Corona Immediate Aid received: EUR 25,000
- Bridging Aid I (=Überbrückungshilfe I) received: depending on loss of turnover (70%) = compensation paid of up to 50 % of fixed cost
- November Help received: 75 % of revenue of previous year
- December Help received: 75 % of revenue of previous year
- Bridging Aid II (=Überbrückungshilfe II) depending on loss of turnover (55 %) = compensation paid of up to 60 % of fixed cost

- Bridging Aid III (=Überbrückungshilfe III): depending on loss of turnover (90%) = compensation paid of up to 90 % of fixed cost
- Add-on support applied for: Air ventilation system upgrade: approximately EUR 18,000 to be expected
- Add-on support applied for: Digitization upgrade for online store: approximately EUR 15,000 to be expected

#### **Italy:**

##### **IAAPA Constituency: Amusement Parks**

- 2020: 15% of the difference between April turnover 2019 and April turnover 2020
- 50% of the total amount of IMU tax (IMU = real estate tax)
- 2021: from 60% to 20% of the lost turnover compared to 2019 for all companies declaring revenue from EUR 1,000 to EUR 10M. Maximum aid of EUR 150,000 is granted. This means all big amusement parks have been cut out because of exceeding the limit.

##### **Specific regional aid 2020:**

- 15% of the turnover difference compared to 2019 revenues. This was based on the revenue generated by ticketing only and not by all other internal services such as shops and restaurants. Total amount of the regional resources: EUR 5M.

#### **Netherlands:**

##### **IAAPA Constituency: all businesses**

Dutch Government Financial COVID-19 measures - effective March 31<sup>st</sup>, 2021

There are several economic support measures in place for businesses affected by the corona crisis. Measures such as NOW, Tozo and TVL will continue to be expanded and amended as seen fit by the government. Businesses and self-employed professionals who have been hit hard by the recent measures will continue to receive support.

•**NOW3:** Employers with more than 20% turnover loss can apply for the Temporary Emergency Bridging Measure for Sustained Employment (NOW, Tijdelijke Noodmaatregel Overbrugging voor Werkbehoud) to receive compensation of their employees' wages from October 2020 - July 2021. NOW1 and NOW2 are now closed. NOW 3 is divided into three periods: NOW 3.1 compensates wages from 1 October 2020 until 1 January 2021. NOW 3.2 runs from 1 January until 1 April, and NOW 3.3 from 1 April until 1 July 2021.

•**Tozo3 and 4:** Self-employed professionals can apply for Tozo, the temporary benefit to bridge the loss of income over the months October 2020 - July 2021 in the municipality where they live. Check with your municipality how to apply.

•**TVL:** The Reimbursement Fixed Costs Scheme for SMEs and self-employed professionals aims to compensate companies for fixed costs other than wage costs. You can apply for TVL once every 3 months, until 1 July 2021. The TVL subsidy percentage increases with the loss of turnover.



•**Extra TVL support for hospitality businesses:** Hospitality businesses that have had to close due to the second corona wave will be able to apply for an extra compensation on top of the TVL in the 4th quarter of 2020 to reimburse the costs of stock and adjustments. The maximum amount is €20,160. This amount comes to an average of €2,500 per entrepreneur. This scheme, the Horeca Stock and Adjustments (HVA), is still being worked out.

•**Extra TVL support for events businesses and their suppliers:** Events businesses and their suppliers that applied for TVL during the 3rd quarter of 2020 will receive an extra fee in the 4th quarter of 2020 and 1st quarter of 2021, based on the summer TVL fee. €11 million has been reserved for this. More information follows.

•**Subsidy for cancelled events:** From 1 July 2021, events organisers will be able to organise events again. If the event has to be cancelled due to COVID-19 restrictions, one can reclaim the costs incurred. See Subsidy scheme for events cancelled due to COVID-19 measures.

•**TVL Stock Support Closed Retail** (opslag Voorraad Gesloten Detailhandel): retail businesses that have had to close their doors, and that have applied for TVL, will receive a supplement for the stock they have been unable to sell. Read more about this supplement in the TVL article. Check the list of retail SBI codes that qualify.

•**Extra support for the cultural sector:** The government allots €454M to providing extra support for cultural organisations and events.

•**Extra support for zoos:** zoos will be able to apply for extra support from 22 February. The Netherlands Enterprise Agency RVO will execute this measure.

•**SET:** Caregivers can apply for the special corona-related Incentive scheme eHealth at Home: SET COVID-19 2.0. The available funds are for care providers who invest in a structural setup for digital care. The scheme runs from 27 July - 30 November (unless funds run out sooner).

•**Travel:** A credit facility or voucher bank for travel guarantee funds is being set up by ANVR sector organization, the SGR guarantee fund and the government. Through this voucher bank, the travel guarantee funds can obtain an additional loan from the government. The guarantee fund can thus provide temporary credit to a travel organization that have issued vouchers for package tours.

•**TONK:** Entrepreneurs faced with financial difficulties as a result of the COVID-19 measures. This scheme, the Temporary Support for Necessary Costs (TONK), runs through municipalities and is expected to open on 1 March. Read more about TONK.

•**RBC:** To help businesses that suffered damages because of rioting and looting in the first week of the curfew, the government and insurance companies will install

a fund, the 'Regeling bedrijvenschade corona-rellen' (Arrangement for businesses damaged by curfew riots) to compensate those damages that are not covered by the usual business insurances and that fall under the policy's deductible excess (eigen risico). Businesses that have not taken out insurance will also be eligible for this compensation. The Netherlands Enterprise Agency will execute the scheme. It will open in mid-February.

The government regularly announces updates and extensions to the existing measures. Read the article [News: more corona support measures for entrepreneurs](#) for the latest information.

### **Help for employers and employees**

•**NL Werkt Door:** Employers can use the NLWerktDoor! (The Netherlands keeps on working) website to offer or look for temporary employees on loan. The scheme was set up by the Employee Insurance Agency UWV, the Ministry of Social Affairs and Employment, several municipalities, employers, and trade unions.

•**NL Leert Door:** On 1 August, the government launched a temporary support scheme NL Leert Door (The Netherlands keeps on learning) for the career development and training of anyone, working or not, from age 18 to retirement. On the [hoewerktnederland.nl](http://hoewerktnederland.nl) website, you will be able to find free online courses and self-development advice. The first stage of NL Leert Door, the free-of-charge advice program applications, has now reached its limit of 22,000 applicants and is closed.

### **Poland:**

#### **IAAPA Constituency: Amusement Parks**

- Taking into consideration the seasonal nature of the industry, since November 2019 to date, Amusement Parks in Poland could only operate for the period of 4 months. The government has announced another revision of the below mentioned 'Temporary State Aid Framework':

#### **SECTION 3.1.**

1.	Subsidies to interest on loans	SA.56979(2020/N)	The amount is determined individually between the bank and the entity – strict conditions to be met. The aid covers interest only (without loan principal).
2.	Forgivable loans	SA.56922(2020/N)	One-of forgivable loan in the amount of PLN 5,000 – solely for micro-entrepreneurs as defined in the GBER.
3.	Real estate tax exemption	SA.56922(2020/N)	Individual local government units could adopt resolutions on real estate tax exemption for individual months – the amount depending on the tax amount (100% tax exemption for a given month).

4.	Exemption from the payment of social and health insurance contributions	SA.56922(2020/N)	Possibility to obtain a 100% exemption from the value of contributions in the event of having met the rigors of the drop in turnover and the relevant PKD – NACE (varies depending on individual months).
5.	Financial subsidy	SA.56996(2020/N) SA.59758(2020/N)	Partially redeemable financial subsidy (from 0% to 75% redemption – strict guidelines to be met) – maximum amount of PLN 3,5M. Program launched in May 2020
6.	Working capital subsidy for medium-sized enterprises (national-wide) and for individual voivodships	SA.57015(2020/N)	As a rule, these are the amounts up to PLN 150,000 in case of voivodships and up to a maximum of PLN 500,000 in case of the national program. These programs were launched in summer 2020.
7.	Subsidizing employees' salaries (industry-specific)	SA.60376(2020/N)	Subsidizing of PLN 2 thousand to each full-time-equivalent (full-time employee) for a maximum of 3 months.
8.	Subsidizing employees' salaries (industry-specific)	SA.61825(2021/N)	Subsidizing of PLN 2,000 to each full-time-equivalent (full-time employee) for a maximum of 3 months. Cumulative with the aid under point 7 above.

### SECTION 3.10

1.	Subsidizing employees' salaries	SA.56922(2020/N)	Subsidizing of up to 50, 70 or 90% of employees' salaries up to the maximum of 3 months depending on the amount of the drop in the turnover.
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### SECTION 3.12 (limit of EURO 3.5 million).

1.	Financial subsidy	SA.59763(2020/N)	Redeemable financial subsidy – strict guidelines to be met) – maximum amount of PLN 3,5M. Program launched in January/February 2021
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### Aids not falling within the above limit:

1.	Subsidizing from Guaranteed Employee Benefits Fund for employees' salaries	Art. 15gg of the COVID Act – aid provided by Voivodship	Subsidizing employee salaries up to 50% of salaries for the maximum period of 3 months.
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		Employment Offices	
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- Author's comment: The above-mentioned limits in support measures applied to all related entities within the meaning of GBER, therefore large entities have reached it almost immediately (e.g. already in April 2020) while being obliged to continue to incur costs and with the prohibition to conduct business activity. The programs regarding financing employees' salaries, described above, i.e. under Art. 15zzb, 15g, 15gg and 15gga (industry shield) allow for one employed person to benefit from such aids only for the period of 3 months (with an epidemic that has been going on for almost a year now) and this is due to the fact that these aids cannot be combined.
- If an entrepreneur has received aid under Art. 15zzb in the period from April to June 2020, they are not entitled to an application for funding under Art. 15gg for the same employees, e.g. in the period from September to November. This leads to situations in which entrepreneurs cannot benefit from new aid programs as they have benefitted from the old ones six months earlier.

### **Spain:**

#### **IAAPA Constituency: Amusement Parks**

- Government (direct) funding: max. 0.5M EUR
- Government financial support: the Spanish government (through Instituto Crédito Oficial-ICO) offers a guarantee to commercial banks covering up to 70% of the loan that these commercial banks sign with companies at special rates
- Possibility of guaranteed ICO loans

### **Sweden:**

#### **IAAPA Constituency: Amusement Parks**

- **Reorientation support ([link](#))**  
This support is supposed to cover certain fixed costs. This scheme is not designed to help seasonal companies which have a lot of turnover concentrated over a few months per year only but fixed costs spread over the year. The scheme has been extended until June 2021.
- **Short term allowance ([link](#))**  
This is a scheme to cover 60-80% of the salary furloughed employees. We have in 2021 Scheme runs until May 2021.
- **Grants from the Swedish Arts Council ([link](#))**  
This scheme is supposed to cover very specific costs in relation to artistic performances cancelled due to COVID-19. It has so far not been extended in 2021.

Government support covered overall approximately 10% of total losses.

**Switzerland:**

**IAAPA Constituency: Amusement Parks**

- Since stricter closure measures were implemented in November 2020, employees receive approx. 80% of previous salary as short-time allowance. Ancillary wage costs still to be covered by employer.
- Since December 2020 application for hardship scheme is possible. On basis of previous year's annual balance sheet and accounts. 40% of expenses are approved to be reimbursed (side note: not turn-over as applied in some regions). Application for cost/expenses reimbursement can only be effectuated for those months in the previous 6 months period which the park was closed. Cash flow of already approved measures have not reached parks yet.

**United Kingdom:**

**IAAPA Constituency: Waterparks**

Support from UK Government as follows (figures from 1st April 2020 to 28th February 2021):

- Coronavirus job retention scheme grants
- Eat out to help out scheme
- VAT reduction
- Lockdown grants
- Cancellation of business rates for 2020-21
- Note: some sectors have received bigger grants e.g. theatres, though many haven't been able to trade at all.

**IAAPA Constituency: Amusement Parks**

- Received furlough for permanent staff (those were employed until the end of October 2020 are able to be furloughed once they are back working should we be locked down again). Challenge: new staff who sign up are not at the moment entitled to the furlough scheme and furlough secures staff but does not pay the company bills.
- Temporary cut in VAT until September 2021
- Partial business tax holiday – very helpful and beneficial savings, however 5% VAT would be needed for a further 18 months minimum for it to seriously help parks moving forward
- European funding prior to Brexit
- funds received for repair work and for becoming vaccination hub of over £2M

**IAAPA Constituency: Zoos**

The below-mentioned link shows a full list of all support measures available in UK:

- [Financial support for businesses during coronavirus \(COVID-19\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/financial-support-for-businesses-during-coronavirus-covid-19)
- The sector-specific zoo support scheme was difficult to access unless you demonstrate that you are within 3 months of going into administration.





- The main support fund for zoos has been the Job Retention Scheme.  
The application for the local restrictions support grant is still in process.
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## **PREVIOUS VERSION**

### Netherlands

- **NOW arrangement:** Taking care for up to 90% of the wages of staff that is temporarily unemployed due to Corona regulations.
- **TVL arrangement:** This is the Fixed Cost Allowance. Supporting from €750 up to €90.000 if the loss of a company due to Corona is larger than 30%.
- **TOZO arrangement:** This is for small self-employed entrepreneurs. The government complete their income to €1.050 if they suffer from Corona regulations.
- All arrangements and possibilities are to be found [here](#).

### United Kingdom

- **Covid-19 Job Retention Scheme:** a flexible scheme where the government will pay up to 80% of an employee's wage up to £2,500 per month with the option for the employer to 'top up' the salary to the 100%. This [scheme](#) has been extended until 31<sup>st</sup> March 2021.
- **Self-Employment Income Support Scheme Grant:** [the Self-Employment Income Support Scheme grant](#) has been extended and provides critical support to the self-employed in the form of 2 further grants, each available for 3 month periods covering November 2020 to January 2021 and February 2021 to April 2021.
- **VAT reduction:** [VAT](#) was reduced from 20% to 5% from 5<sup>th</sup> July 2020 to 12<sup>th</sup> January 2021 for hospitality, hotels and holiday accommodation and admissions to certain attractions.
- **Bounce back loans:** [the Bounce Back Loan Scheme](#) (BBLS) enables smaller businesses to access finance more quickly during the coronavirus outbreak.
- **Coronavirus Large Business Interruption Scheme:** the [CIBILS](#) scheme helps medium and large sized businesses to access loans and other kinds of finance up to £200 million. The government guarantees 80% of the finance to the lender. The scheme is open to applications until 31<sup>st</sup> January 2021.
- **Discretionary fund grant:** [Local authorities](#) have been allocated funds to support businesses who are forced to close.

### France (information also available [here](#))

- **Recovery plan for tourism** (May 2020), covers tourism companies, and cafes, restaurants, hotels, events and sport sectors companies: an exemption from social security contributions will apply to VSEs and SMEs during the period of closure or very low activity, at least from March to June, for an amount estimated at €2.2 billion. Local authorities could also reduce tourist tax on accommodation, and property tax on tourism businesses. Rents due by VSEs and SMEs in the hotels, cafés, restaurants, tourism and cultural and sporting events sectors will be cancelled for the period of administrative closure. There were also plans for deferrals on loan repayments.

- **Employee support (first lockdown):** The company pays 70% of the employee's gross salary (84% of net salary). Employees paid at SMIC will continue to receive 100% of their net salary, 84% for the others. The public authorities reimburse companies up to 4.5 smic in full, as opposed to 1 smic previously, which means that the full charge is well capped at the allowances calculated on the portions of remuneration below 4.5 smic, i.e. €7.11 per hour or €4,849.16 (net salary) for a whole month off work. Beyond these amounts, the compensation paid to employees will remain the responsibility of the employers.
- **Solidarity fund for companies, self-employed, entrepreneurs (autumn 2020).** This covers companies affected by a measure prohibiting public reception (administrative closure), regardless of their sector of activity. The aid corresponds to the amount of the loss of turnover recorded, up to a limit of 333 euros per day of closure (and for companies located in curfew zones regardless of their sector of activity having lost more than 50% of their turnover). Companies in the tourism sectors receive aid to compensate for their loss of turnover of up to 10,000 euros. President Macron has recently talked about a special help of 20% of the 2019 turnover. More details to be announced.
  - A more recent aid scheme is in place for the tourism sector, covering 70% of the fixed costs in the period January-December 2021 for companies with more than 50 employees and 90% for small companies (up to a cap of €10 million).
- There is also a COVID Prevention grant concerning Personal Protective Equipment for SMEs.
- Cancellation of **rents and fees** for occupying the public domain
- Possible **reduction of tourist tax** and CFE by local authorities
- Setting up a **loan guaranteed** by the State
- **Postponement of credit maturities.** Banks will be able to extend credit maturities of up to 12 months (instead of 6 months currently) to small and medium-sized businesses in the sector.
- **Remittance of direct taxes.**

The last five measures are subject to an individualised examination taking into account the situation and the financial difficulties of the companies.

#### Germany

- **Loan support:** Loosened conditions for business loans for existing companies and the start-up loans for companies that are less than 5 years old by raising the level of indemnity for operating loans (now up to 90%) and extending these instruments to large enterprises with a turnover of up to €2 billion (previously, the limit was €500 million).
- **Employment support:** Minimum ratio of the employees in a company affected by shorter working hours must be 10%; Employees receive 60% of the net wage (67% for employees with at least 1 child) lost during short-time working (percentages of coverage progressively increased from the fourth and seventh month onwards); Complete reimbursement of social security contributions; Partial or complete waiver of the need to build up

a negative balance in working hours; Reduced hours compensation benefit also available to temporary/agency workers.

- **Rent:** A tenancy agreement cannot be terminated due to non-payment between 1 April 2020 and 30 June 2020 (if non payment is due to COVID). Payments are not waived, but will be made later.
- **VAT:** In June the Germany Government approved a temporary VAT reduction. The main value-added tax rate was to be cut to 16% from 19% for six months starting July 1, and the reduced rate applied to groceries and some other everyday items to 5% from 7%. Depreciation allowances were reduced for movable assets such as machinery.

#### Italy

- **VAT payments** due in March were suspended until end of May for companies engaged in specific industries most affected by COVID such as tourism. Such suspension will apply irrespective of any turnover threshold.
- **Employment support:** As of March 17 and for two months, seasonal tourism workers would get a monthly remuneration of €600.

#### Spain

- **Employment:** Measures to facilitate temporary suspension of contracts or workday reductions (they were considered force majeure). Companies with less than 50 employees may be exempt from paying social contributions those with over 50 employees were exempt up to 75%.

#### Denmark

- **Refund for the yearly inspection fee** of attractions/commercial vehicles in 2020 amounting to approx. €3 mn.
- **Business loans:** 100 billion DKK (€13 billion) package to keep Danish companies afloat. €25bn support package for bank lending. Guarantees on business loans. Payments terms extended for 4 months (April, May and June).
- **Employment:** Temporary salary compensation programme for employees that are within a chance of being laid off. Companies that would otherwise be forced to cut staff by minimum 30% or more than 50 employees are eligible for salary compensation under the scheme. The compensations will be paid out on condition that the employees in question are not laid off. The companies must also make a commitment that they will not lay off employees for financial reasons during the period in which they receive pay compensation. The state compensation will be at 75% of the total salary expenses to the employees in question, however maximum 23.000 DKK per employee. For employees paid by the hour the compensation can amount to 90%, though maximum 26.000 DKK per month per full time employee. Companies were able to receive compensation for a maximum of three months, beginning 9 March and ending on 9 June.



· **Rents and other business expenses:** For certain fixed costs, and for any Danish company with a loss of sales of more than 40 % between 9/3 to 9/6, the company can claim coverage. Fixed costs (for example rent, leasing of machinery or tools, interest on loans and similar) was reimbursed as follows

- 80% reimbursement of fixed costs if sales drop of more than 80 %
  - 50% reimbursement of fixed costs if sales drop between 60 – 80 %
  - 25% reimbursement of fixed costs if sales drop between 40 – 60 %
  - For companies that will have closed its operations by now, i.e. complete loss of sales, 100 % of the fixed costs was reimbursed.
  - Reimbursement is only payable if fixed costs are above DKK 25.000, and the maximum reimbursement for any firm under this heading is DKK 60 Mio.
-