

Appendix 1

STATUTORY DECLARATION<sup>1</sup>

**[Insert Registered Name of the Applicant / Commercial Enterprise]** (hereafter referred to as the 'Applicant'.)

.....  
**Where the applicant business is structured as a Sole Trader/Partnership/Registered Company then this Declaration should be completed by the Owner/Partners/Directors respectively and as appropriate.**

**Legal Structure of the Business**

(tick one of the following as appropriate)

- Sole Trader
- Partnership
- Registered Company

I/We the undersigned, SOLEMNLY AND SINCERELY DECLARE as follows:-

1. I/We are the current Owner/Partners/Directors (delete as appropriate) of the above-named Applicant. I/We are authorised by the Applicant to make this declaration. I/We are doing so in relation to an application submitted, by the Applicant, to An Bord Iascaigh Mhara pursuant to the Brexit Fish Processor Transition Scheme (the "Scheme"). I/we confirm that I/ we understand that capitalised terms used in this Statement that are not otherwise defined in this Statement shall have the meaning ascribed to that the term in the Scheme.
2. I/We confirm that the Applicant represents and warrants that it is not directly or indirectly, whether by way of its funding or its shareholding, affected by the European Council decisions, (2014/386/CFSP) and (2014/512/CFSP) imposing restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine.

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<sup>1</sup> A statutory declaration is a formal statement made affirming that something is true to the best knowledge of the person making the declaration. It has to be signed in the presence of a solicitor. This statutory declaration must be completed by a qualified external accountant prior to any grant approval under the Brexit Fish Processor Transition Scheme.

3. I/We confirm that a 15% or more reduction in turnover<sup>2</sup> over the 12-month period January to December 2021 has occurred in comparison to the Applicant's average annual turnover for the period 2018 to 2020 (the "Reference Period").
4. I/WE confirm that the for the purposes of this Declaration "turnover" was calculated by reference to **[<sup>3</sup>1] [The Applicant's turnover of seafood stocks of species directly impacted by TCA quota cuts in the relevant periods] OR [2][the total turnover of the Applicant for the relevant periods].**
5. I/We confirm that at least 55% of the Applicants' purchases of seafood by value made during the Reference Period came from an Irish port or from a UK port.
6. I/We confirm that the Applicant is up to date in its tax affairs.
7. I/We can confirm that the Applicant has engaged **[(Insert name of External Practising Accountant) .....** ](hereafter referred to as the "Independent External Accountant") who has confirmed the basis by which we calculated turnover and has reviewed the sales ledger of the Applicant for 2018, 2019, 2020, and 2021 which is submitted as required in support of this application.
8. I/We confirm that the Applicant is solvent, commercially viable and not in financial difficulty. I/We confirm that according to the accounts of the Applicant and to the best of our knowledge and belief the Applicant is not insolvent. I/We confirm that for the purposes of this declaration "insolvent" means unable to pay its debts as they fall due within the meaning of Section 570 of the Companies Act, 2014 and/or having an excess of liabilities over assets in its balance sheet. I refer to the Statement at Appendix 2 from the Independent External Accountant confirming the basis for this opinion which is appended to this declaration in Appendix 1.

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<sup>2</sup> **Turnover** for the purposes of this declaration means the gross revenue or total amount of sales made in a period. For the purposes of the Scheme "turnover" for the Applicant shall be calculated by reference to seafood stocks of the Applicant in the relevant periods directly impacted by the TCA **OR** by reference to the total turnover of the Applicant for the relevant periods if specific breakdowns are not available.

<sup>3</sup> Applicant to delete either 1 or 2 whichever is not applicable.

9. I/We declare to the best of our knowledge no director or shadow director or other officer or person related to the Applicant has a conviction for an offence concerning professional misconduct, fraud, corruption, involvement in a criminal organisation, theft, money laundering or any other illegal activity where such illegal activity is detrimental to the European Union's financial interests.
10. I/We declare that any payment received under or pursuant to the Scheme will be used solely for the operation of the Applicant.

I/We make this solemn declaration conscientiously believing the same to be true and accurate, for the satisfaction of An Bord Iascaigh Mhara pursuant to the provisions of the Statutory Declarations Act 1938.

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**Signed** Insert additional names below as required.

Where the applicant business is structured as a Sole Trader/Partnership/Registered Company then this Declaration should be completed by the Owner/Partners /Directors respectively and as appropriate.

1..... Owner/Partner/Director (delete as appropriate)

2..... Owner/Partner/Director (delete as appropriate)

3..... Owner/Partner/Director (delete as appropriate)

4..... Owner/Partner/Director (delete as appropriate)

5..... Owner/Partner/Director (delete as appropriate)

6..... Owner/Partner/Director (delete as appropriate)

DECLARED before me .....

a practising solicitor

by .....

Declarant/Applicant

[who are personally known to

me]

[or: who are identified to me by .....

who is personally known to me]

at .....

in the City/County of.....

this ..... day of .....

20....

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Practising Solicitor (stamp/seal as appropriate)

Appendix 2<sup>4</sup>

**Accountant's Statement**

To be submitted on the 'External' Accountant's Headed Paper.

Insert Registered Name of the Applicant Commercial Enterprise (the "Applicant".)

.....

I the undersigned confirm:

1. That I am a qualified certified accountant practising in Ireland. I am not an employee of the Applicant. I am not related to the Applicant or to any current or past officer, owner, director or employee of the Applicant.
2. I confirm that I am making this Statement for the purposes of the Brexit Fish Processor Transition Scheme (the "Scheme") at the request of the Applicant and have carefully considered the Declaration of the Applicant at Appendix 1 and the information and documentation provided to me by the Applicant.
3. I confirm that I understand that capitalised terms used in this Statement that are not otherwise defined in this Statement shall have the meaning ascribed to that the term in the Scheme and in the Declaration at Appendix 1.
4. The legal structure of the Applicant as declared in Appendix 1 (Sole Trader/Partnership/Company) is correct.
5. That with reference to the accounts and financial statements of the Applicant and with regard to section 7 of the attached Declaration at Appendix 1, the Applicant is solvent, commercially viable and not in financial difficulty.
6. That the Applicant's accounts and financial statements comply with the Department of Public Expenditure and Reform Circular 13/2014 – Management of and Accountability for Grants from Exchequer Funds. Where an applicant is required to file audited accounts with the Companies Registration Office (CRO), these accounts must detail the following information explicitly:
  - Name of Grantor ((Circular 13/2014 Section 5, subsection 21 (a))
  - Name of the Grant Scheme / Programme (Circular 13/2014 Section 5, subsection 21 (b))
  - Purpose of the Grant by appropriate heading (Circular 13/2014 Section 5, subsection 21 (c))
  - Accounting information for the Grant (Circular 13/2014 Section 5, subsection 21 (d))
  - Capital Grant information (if applicable) (Circular 13/2014 Section 5, subsection 21 (e))
7. That the Applicant's sales ledger referred to in section 7 of Appendix 1 and a summary table of which is submitted as part of this Declaration are based on the final, complete, signed,

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<sup>4</sup> This document should be completed after Appendix 1 and with reference to information supplied in Appendix 1.

audited (If appropriate) accounts for the Applicant relating to the financial years 2018, 2019, 2020 & 2021. Any additional supporting documentation I have been supplied with by the Applicant to complete Appendix 2 is consistent with these.

8. That the Applicant’s sales ledger confirms that a 15% or more reduction in turnover<sup>5</sup> over the 12-month period January to December 2021 has occurred in comparison to the Applicant’s average annual turnover for the period 2018 to 2020 (the “Reference Period”).

	Calendar Year 2018	Calendar Year 2019	Calendar Year 2020	Average of 2018, 2019 and 2020	Calendar Year 2021
Turnover (€)					

9. That for the purposes of the Applicant’s Declaration and for this Statement the term “turnover” was calculated by reference to **[<sup>6</sup>1] [The Applicant’s turnover of seafood stocks of species directly impacted by TCA quota cuts in the relevant periods ] OR [2][the total turnover of the Applicant for the relevant periods].**
10. That having reviewed the sales ledger that the Applicant provided to me that the information declared by the Applicant is to my knowledge true, accurate and complete.
11. That there is no evidence that I am aware of to indicate that the Applicant had approved or otherwise made payments of dividends or other payments to deliberately reduce turnover for the purposes of the Scheme.

Signed: ..... Practising External Accountant

Print Name: ..... Stamp/seal as appropriate

Accountancy Body -

Membership No. –

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<sup>5</sup> **Turnover** for the purposes of this Statement and the Declaration means the gross revenue or total amount of sales made in a period. For the purposes of the Scheme “turnover” for the Applicant shall be calculated by reference to seafood stocks of the Applicant in the relevant periods directly impacted by the TCA OR by reference to the total turnover of the Applicant for the relevant periods if specific breakdowns are not available.

<sup>6</sup> Applicant to delete either 1 or 2 whichever is not applicable.

**Definitions:**

**Director:** means the director of a Registered Company.

**Independent External Accountant:** means an accredited practising external accountant who is not employed by or related to the Applicant.

**Owner:** means the owner of a business acting as a Sole Trader.

**Partner:** means a partner of a partnership.

**Partnership:** means two or more persons carrying on business in common with a view to making a profit.

**Reference Period:** means the years between 2018 to 2020.

**Registered Company:** means a company incorporated under company legislation.

**Sole Trader:** means a person engaging in a business as a sole or single trader.

**TCA:** means the EU -UK Trade and Co-Operation Agreement.

**Turnover:** for the purposes of the Scheme shall be calculated by reference to the Applicant's turnover of seafood stocks of species directly impacted by TCA quota cuts in the relevant periods OR by reference to the total turnover of the Applicant for the relevant periods if specific breakdowns are not available.