



Oifig Fiontair Áitiúil  
Local Enterprise Office  
*Making It Happen*

National Trading Online Voucher  
Scheme for Small Irish Businesses

# Trading Online Voucher Application Form



# Trading Online Voucher Scheme

**With the trend ever increasing towards online spending it is estimated that only 23% of small Irish businesses are engaged in any meaningful way in eCommerce sales. For businesses employing less than ten people this percentage could be even lower. It is now believed that, of online purchases made in Ireland, up to 70% of these are done in overseas markets.**

**There is now an urgency to ensure that businesses recognise that this is happening and that they are encouraged and supported to correctly respond to this digital reality.**

**In order to support this goal, the National Digital Strategy aims to get more businesses trading online.**

**To this end, the Department of Enterprise, Trade and Employment, Enterprise, Trade and Employment offer a Trading Online Voucher Scheme through the Local Enterprise Offices (LEO) to deliver this to Irish business. A limited number of vouchers are now available to eligible businesses.**

## WHAT IS IT?

The voucher is a financial incentive to small businesses to develop or enhance their ability to trade online. Under the scheme a qualifying business may apply for funding to a maximum value of €2,500 or 50% of eligible expenditure (exclusive of VAT), whichever is the lesser. Following approval of their application, a successful applicant can engage suppliers and upon completion of the work, submit a request for payment to the LEO in line with the terms and conditions of their voucher.

Information seminars will be made available online or by conference call to prospective applicants to support them in their application process and it will be a condition of applying for the vouchers that applicants participate in one of these seminars. At each seminar attendees will be informed of the purpose of the scheme and how best to use and get value from the application of the voucher.

The application process for the vouchers will be a competitive process.

## WHAT ARE THE ELIGIBILITY CRITERIA?

The vouchers are targeted at businesses with the following profile:

- Limited or no e-commerce presence;
- 10 or less employees;
- Turnover less than €2m;
- Applicant business must be trading for at least 6 months;
- Business must be located in the area covered by the LEO to whom they make their application i.e. LEOs cannot accept applications from businesses located outside their jurisdiction.

***Previous voucher recipients may apply for a second voucher***

***\*Applicant business must provide clear proof of trading for a minimum of 6 months to their Local Enterprise Office.***

## WHAT ARE INELIGIBLE PROJECTS FOR THIS SCHEME?

- Companies with charitable status, commercial semi-state companies, trade associations and company representation bodies such as Chambers of Commerce are not eligible to participate in the scheme;
- “Not for profit” and social entrepreneurship applicants unless they operate in a commercial domain;
- Professional services specialising in IT type services who are already capable of trading online using existing in-house systems;
- Conferences and Seminars;
- Projects which are contrary to public policy;
- Duplication of support for projects which would be eligible for assistance from other State Agencies of EU funded Operational Programmes;
- Projects with employees in excess of 10 people;
- Projects deemed to be capable of proceeding in any event without scheme assistance i.e. deadweight;
- Projects essentially comprising importation and distribution.
- Categories of business excluded from the Trading Online Voucher Scheme as defined by their NACE code. Please *see Appendix 1* on page 18 for the list of categories of business excluded from the Trading Online Voucher Scheme as defined by their NACE code. Your NACE code can be found on your company registration details on [www.cro.ie](http://www.cro.ie) or from your accountant

## WHAT CAN THE VOUCHERS BE USED FOR?

- IT consultation;
- Development or upgrade of an e-commerce website;
- Implementing Online payments or booking systems;
- Purchase of Internet related software;
- Developing an app (or multiplatform webpages);
- Development of a digital marketing strategy;
- Implementing a digital marketing strategy;
- Training/skills development specifically to establish and manage an online trading activity.
- Subscriptions (excluding transaction costs) to low cost online retail platform solutions, which would allow applicants to quickly establish a retailing presence online.
- Purchase of online advertising (this purchase cannot make up any more than 30% of all other approved Voucher costs and can only be drawn down in one payment phase);
- Purchase of Professional Photography (this expenditure cannot make up any more than 80% of all other approved voucher costs and can only be drawn down in one payment phase)

### What are the things the vouchers cannot be used for?

- Development of brochure websites\*;
- Purchase of non-internet related software;
- Anything other than e-commerce trading related activity.

**\* A brochure website is digital version of a printed brochure. They show the products or services your company provides, however, unlike an e-commerce website, they do not sell the product or service online or have an interactive booking function. With a brochure website, the goods and services are only displayed, so customers will have to contact the business to place an order.**

### What else do I need to know about vouchers?

- Voucher approval must be gained prior to incurring any expense;
- Third party costs only will be considered. Own labour is not an eligible expense (labour of spouse or children also considered own labour);
- Claims can be made in either one or two instalments, and only made in respect of actual work completed (i.e. in respect of the components of the project works completed at the time the claim is being made). Expenditure on the various project components can only be claimed once.
- All third party/supplier invoices must contain proper business details (e.g. tax or business registration details or proof that the supplier is a registered business in the territory in which the supplier is located).
- Applications must be accompanied by written/emailed quotes for project works from three suppliers.

### What is the voucher application and claim process?

#### Application

- Read the terms & conditions;
- If satisfied you are eligible and wish to apply register to participate in an information event;
- Participate in information session;
- Submit copy of completed and signed application form along with required quotations in hard copy to your local LEO;
- Soft copy of completed application along with required quotations to be supplied by email to your local LEO.

#### Evaluation

- Evaluation of applications will be conducted by each LEO who will make recommendations for approval;
- An evaluation team will assess the applications and make recommendations for approval;
- A competitive process will be put in place to assist with selection process. Selection of successful applicant will be based on the following criteria:
  - Project Suitability;
  - Value Added potential;
  - Export potential;
  - Job creation potential;
  - How will the project aid the business post the COVID-19 Pandemic;
  - Financial sustainability.
- Record decisions and report to the Local Enterprise Office approvals committee;
- As part of the application process applicants will be required to participate in an information session on how to use and get the best value for money from the voucher.

### Voucher administration

- If your application is successful, a letter of offer - detailing the works and amount approved - will be sent to you for you to forward to your preferred supplier.
- The voucher is a letter of offer which is sent to the successful applicant;
- Letter of offer should be signed, accepted and returned within 2 weeks;
- Successful applicants have 6 months to complete the work as per their application.

### Claim

Payment will be made directly to the successful applicant upon satisfactory receipt of the following:

- Written correspondence from the applicant with their associated web address and confirmation that it is operational to trade online
- Supplier(s) invoice(s) for approved works
- Bank Statement(s) showing proof of payment to the supplier(s)
- Evidence of tax compliance in respect of the applicant/client business

All work must be completed and paid for prior to claim.

Payments will only be made with relation to approved expenses which form part of this application form.

All successful applicants agree that they will allow reference be made to them in case study materials, which may be used to promote the voucher scheme more widely.

### What is post-voucher reporting and how does it apply to me?

By accepting a Trading Online Voucher, successful applicants agree to report on online trading from participation in the scheme, again in 6 months and at annual intervals up to three years thereafter. Reporting will include: jobs (new or reallocated), increased turnover, exports and/or domestic market expansion, reduced costs and expected follow on investment. This may be conducted by Local Enterprise Offices, Department of Enterprise, Trade and Employment or approved independent evaluators.

Suppliers will be required to report on the impact of their products and services supplied to the applicant business.

- Reporting will include how their product or service enabled trading online, improved business performance, reduced cost, opened markets etc.

### What is 'De Minimis' aid?

The Trading Online Voucher Scheme funding is provided under the European Commission Regulation on 'De Minimis' aid. De Minimis aid is limited amounts of State aid – up to €200,000 in any three-year period to any one enterprise. De Minimis aid is regarded as too small to significantly affect trade or competition in the common market. The amounts of grants are regarded as falling outside the category of State aid which is banned by the EC Treaty and, therefore, they can be awarded without reference to the European Commission.

However, a Member State must track De Minimis aid and make sure that combined De Minimis aid payments from all sources to an undertaking and/or business in any three fiscal year period respects the €200,000 ceiling.

Therefore, you need to **provide details of all other grant aid that has been awarded to you or your business within the past three years**. Please note that a false declaration to show a figure under the threshold of €200,000 could later mean that you would have to pay back the grant aid with interest.

### Acknowledgements

The trading online voucher scheme is an initiative of the National Digital Strategy (Doing More with Digital National Digital Strategy for Ireland Phase 1 – Digital Engagement), developed and funded by the Department of Enterprise, Trade and Employment Enterprise, Trade and Employment on behalf of Government. It is being administered by the Local Enterprise Offices.

## FURTHER TERMS

Applications for assistance for expenditure incurred prior to grant approval are ineligible. The Local Enterprise Office reserves the right to refuse any application and the right to terminate this grant scheme at any time without notice.

The approval of applications and the payment of all monies are dependent on the availability of resources under this scheme from the Department of Enterprise, Trade and Employment.

Applicants are advised to check availability of resources with Local Enterprise Office prior to applying. All applicants approved must draw down in full within 6 months of the date of offer.

Failure to draw down all or any portion may result in automatic de-committal without notice, i.e. loss of voucher. The Local Enterprise Office may liaise/consult other agencies/local development programmes in relation to this proposal while respecting project confidentiality.

Any false or misleading statement or the withholding of essential information from Local Enterprise Office (as determined by Local Enterprise Office) will result in cancellation of any grant approved under this scheme.

**PLEASE NOTE: *The Local Enterprise Office is not responsible for any disputes between the applicant and 3rd party suppliers. Therefore we recommend that you adhere to best business practice and get three quotes as well as carry out due diligence before selecting a supplier.***

**Disclaimer – *For the avoidance of doubt it is understood and accepted that it is the applicant companies who are selecting and entering into a contract with third parties. The State and its agents (including Local Enterprise Office(s), Enterprise Ireland or any Government Department) does not accept any liability whatsoever in respect of any deficit in or consequences arising from products or services procured by or provided to companies under this scheme. In submitting your application under this scheme you are confirming that you understand and accept this disclaimer.***

**Important: *When completing the form please do not exceed 150 words or the space allowed in the boxes.***

***If you require additional space, please write 'continued...' and use a blank page to complete the remaining text, starting with the name of the section you are completing, e.g. '1. Description of your Business Products/Services' AND attach any additional pages to the form.***

## TRADING ONLINE APPLICATION FORM

How did you hear about the Trading Online Voucher?

Have you attended a TOV Seminar? In which LEO and what date?

Have you previously received funding under the Trading Online Voucher Scheme? Yes/No:

If yes please provide details i.e. name of beneficiary, date of voucher letter and amount claimed:

Name:

Company Name:

Company Address:

Telephone: \_\_\_\_\_ Mobile: \_\_\_\_\_

Email Address:

Website Address:

<input type="text"/>	Tick (X) if not online:	<input type="checkbox"/>
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Business type:

CRO Number  
(if applicable):

NACE Code:

Year business was established:

How long has the business been trading?

Describe your current  
online presence (*none,  
brochure site, shopify, full  
ecommerce site etc.*)

## Describe Your Business

### Description of your Business's Products / Services

Overview of your businesses activities whether related to the project or not

## Previous project:

If your business has already been a beneficiary of a voucher under the scheme please describe the work you completed with the voucher. Specify what your deliverables for that project were

## Describe Your Trading Online Project

### Business objective for your Trading Online project

What is it that your business expects this project to do that will help your business? Handle sales, generate new leads, handle customer service, etc... (please be as specific as possible)



## Develop a Project Plan

### **Unique Selling Point of your Products / Services / Business processes targeted in this project**

*Look at your online competitors, decide what products/services you will focus on - not all of them need to be traded online. Why did you select what you have?*

## Your Target Market through this project

**Who are your customers going to be?** (i.e. what customers will you target through your online channels?)

## Trading online competitors

*When you use a search engine to look for the product /services your business offers, what companies/sites are displayed? (list 3 to 5 with a link to their websites)*

## Scope of work to be carried out

*What are the specific deliverables of the project relating back to the business objectives? Describe the work to be undertaken in this project*

## Business Investment

### Internal resources brought to the project

### External resources brought to the project

### Existing Assets the project should leverage off

What additional information can you provide to help suppliers assist you? Social media presence you want to leverage? Design material? Photographs? Brand & marketing material?

## PROJECTED OUTCOMES

### Market expansion potential

What impact will the trading online project have on your business in terms of employment, revenue and ability to export? Based on your target market and competitor analysis, how will this project help you grow your revenue? Export potential? Gain back lost market share to existing online traders? How will the project aid the business post the COVID-19 Pandemic?

Financial Information	Current	Projected 12 months	Projected 24 months
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Turnover	€	€	€
<b>Staff numbers</b>	<i>Enter Number</i>	<i>Enter Number</i>	<i>Enter Number</i>
Full time			
Part time			

Please include yourself in the staff numbers if you are employed in the business full time or part time

## INDICATE PROJECT ELEMENTS FOR GRANT SUPPORT

The work you are seeking to have done by external service provider(s) will entail **Type an X in all that are applicable**

	Yes	Unsure
IT Consultation		
Project Management		
New eCommerce site development (from scratch)		
Upgrade of existing eCommerce site		
Content Management System – a computer program that allows publishing, editing and modifying content as well as maintenance from a central interface		
Implementing an online payments or interactive booking system		
App development		
Development of a digital marketing strategy		
Subscriptions to low cost online retail platform solutions		
Online advertising ( <i>Purchase of online advertising cannot make up any more than 30% of all other approved Voucher costs and can only be drawn down in one payment phase</i> )		
Professional photography for website ( <i>Purchase of professional photography services cannot make up any more than 80% of all other approved Voucher costs and can only be drawn down in one payment phase</i> )		
Training specific to the establishment of trading online		
Copy (written or graphic content) for website		
Search Engine Optimisation (SEO) services – process of optimizing the visibility of a website or a web page in a search engine’s organic search results		
Analysis of existing site analytics – analysing web data for purposes of understanding and optimizing web usage		
Other		

**Category**

**Expenditure cost €  
(Ex. VAT)**

1. IT consultation;	
2. Development or upgrade of an e-commerce website;	
3. Implementing Online payments or booking systems;	
4. Purchase of Internet related software;	
5. Developing an app (or multiplatform webpages);	
6. Development and Implementation of a digital marketing strategy;	
7. Training/skills development specifically to establish and manage an online trading activity.	
8. Subscriptions (excluding transaction costs) to low cost online retail platform solutions, which would allow applicants to quickly establish a retailing presence online.	
9. Purchase of online advertising (this purchase cannot make up any more than 30% of all other approved Voucher costs and can only be drawn down in one payment phase);	
10. Purchase of Professional Photography (this expenditure cannot make up any more than 80% of all other approved voucher costs and can only be drawn down in one payment phase)	

**PROJECT COSTS**

**Trading Online Expenditure**

Please note: Your preferred supplier must be clearly indicated below as your application will be scored on the basis of your preferred suppliers quotation. Suppliers are not restricted to those based in Irish/EU territory.

Supplier 1	Product / Service	Service provider	Cost (€ Excluding VAT)
			€

Supplier 2	Product / Service	Service provider	Cost (€ Excluding VAT)
			€

Supplier 3	Product / Service	Service provider	Cost (€ Excluding VAT)
			€

Any additional supplier quotes obtained may be attached.

**Trading Online Voucher request amount**

- Expected cost based on quotes from preferred supplier (ex VAT)	€
Eligible voucher amount requested €2,500.00 Maximum voucher award	€

## VOUCHER PAYMENT CONDITIONS

**\*If your application is successful you will receive a letter of offer detailing the amount approved.**

**(Maximum Grant/Voucher exclusive of VAT is €2,500)**

**\*Payment will be made directly to you on completion of the work and subject to the following being provided satisfactorily:**

1. Written correspondence from the applicant with their associated web address confirmation that it is operational to trade online and the project is complete.
2. Up-to-date evidence of Tax Compliance.
3. Supplier(s) invoice(s) for approved works
4. Bank statement(s) showing proof of payment from the applicant to supplier(s)

**\*Payments will only be made with relation to approved expenses which form part of this application form**

## SCHEME TERMS & CONDITIONS

### No. Key Terms of this Scheme

**Please tick (X) you have read & agree to comply with the scheme terms**

- |  |  |
|--|--|
| <p>1. Vouchers will be available to a maximum value of €2,500 or 50% of eligible expenditure, exclusive of VAT, whichever is the lesser.</p>   | <input type="checkbox"/><br><br><input type="checkbox"/> |
| <p>2. Trading Online Voucher Scheme is operated under a 50% co-investment arrangement.</p>   | <input type="checkbox"/>                                 |
| <p>3. Businesses are required to participate in an Information session. This requirement is to ensure applicants are supported in developing the project plan which forms part of their application.</p>   | <input type="checkbox"/><br><br><input type="checkbox"/> |
| <p>4. Businesses can apply for Trading Online Voucher Scheme to support expenditure only on the following:</p> <ul style="list-style-type: none"> <li>• IT consultation;</li> <li>• Development or upgrade of an e-commerce website;</li> <li>• Implementing Online payments or booking systems;</li> <li>• Purchase of Internet related software;</li> <li>• Developing an app (or multiplatform webpages);</li> <li>• Development of a digital marketing strategy;</li> <li>• Implementing a digital marketing strategy i.e. Social media marketing;</li> <li>• Training/skills development specifically to establish and manage an online trading activity;</li> <li>• Subscription fees (excluding transaction costs) to low cost online retailing platform solutions, which would allow successful applicants to quickly establish a retailing presence online;</li> <li>• Purchase of online advertising (this purchase cannot make up any more than 30% of all other approved Voucher costs and can only be drawn down in one payment phase);</li> <li>• Professional Photography for website (this purchase cannot make up any more than 80% of all other approved voucher costs and can only be drawn down in one payment phase)</li> </ul> | <input type="checkbox"/><br><br><input type="checkbox"/> |
| <p>5. All relevant supporting documents should be included with the application form:</p>  | <input type="checkbox"/>                                 |

- a copy of a quotation from 2 suppliers detailing the works to be done and cost\*  
Emailed quotes are acceptable;
- evidence of duration of trading if an unregistered business or sole trader

Failure to provide the supporting documents could result in the application being turned down.

**\*Where 2 quotes for a particular product/service is not possible or overly burdensome in the case of multiple project components, the requirement for 2 quotes per item may be waived and the application may be evaluated on the quotes available. Documentary evidence should be provided showing efforts made to obtain 3 quotes where possible. The applicant should consult with the LEO prior to submitting their application. The LEO must be satisfied that the application represents value for money and that the applicant has engaged with suppliers in developing their trading online proposal.**

- An Evaluation team will assess the applications. A competitive process will be put in place to assist with the selection process. I have noted the criteria on which evaluation will be based.
- Project expenditure can commence from date of voucher approval. Date of voucher approval is confirmed in writing to the applicant by the Local Enterprise Office. Any expenditure incurred by a applicant prior to this date is ineligible. There is no physical voucher. The letter of offer is the voucher.
- A letter of offer is sent to the applicants to provide legal confirmation of the applicant's participation in the scheme. Applicants must return a signed letter of offer by return (within 2 weeks). Failure to do so will result in the voucher approval being cancelled.
- Project Time Limit is 6 months from date of voucher approval.
- Businesses should note claims can be made in either one or two instalments, and only made in respect of actual work completed (i.e. in respect of the components of the project works completed at the time the claim is being made). Expenditure on the various project components can only be claimed once for this grant.
- Applicants should retain all relevant paperwork during the project in order to assist them in processing their claim at the end of the project including: applicant evidence of tax compliance, original Invoices from supplier with required supplier details and proof of payment to supplier and proof that all work being claimed for is completed prior to claim.
- I note the Indemnity Clause on page 7 of the application form.
- Applicants agree that on successful completion of their projects they will allow reference to be made to them in case study materials which will be used to promote the voucher Scheme more widely.
- I note the voucher payment conditions on page 14 of the application form.
- The Department of Enterprise, Trade and Employment, Enterprise Ireland or the LEOs shall have the right to perform (or assign agents to perform) spot checks on companies to which vouchers have been issued to verify that the work to which the voucher related was done and/or to assess the impact of that work.

## Grant History - De Minimis Declaration – previous State support (if any)

Has the business or any of its promoters previously received any other State supports or EU supports from any other agencies?

Yes

No

If you answered **Yes** above, please give details including the date, amount and purpose of the support:

No.	De Minimis Aid	Agency	Amount (€)	Date Received
	Type of aid approved [for example, training / innovation / seed capital / feasibility / capital / employment or other grants]	Agency or Body from which the aid was received		
1			€	
2			€	
3			€	
4			€	
5			€	
6			€	
<b>Total</b>			€	

De Minimis Aid is small amounts of State Aid given to an undertaking and/or business which cannot exceed €200,000 over any three fiscal years regardless of size or location.

De Minimis Aid can come from any State body, agency or department. If a business is part of a group, then the €200,000 limit applies to the group.

Please note that a false declaration to show a figure under the threshold of €200,000 could later mean that you would have to pay back the grant aid with interest.

### Declaration

I wish to apply for the Trading Online Voucher Scheme under the De Minimis Regulation (EC) 1407/2013 of 18 December 2013 of behalf of [name business]. I confirm that the above information is true and correct.

Signed for Business

Date

## TRADING ONLINE VOUCHER SCHEME APPLICATION - SIGNATURE FORM

**PLEASE NOTE:** The Local Enterprise Office is not responsible for any disputes between the applicant and 3rd party suppliers. Therefore we recommend that you adhere to best business practice and get three quotes as well as carry out due diligence before selecting a supplier. Disclaimer – For the avoidance of doubt it is understood and accepted that it is the applicant companies who are selecting and entering into a contract with third parties. The State and its agents (including Local Enterprise Office(s), Enterprise Ireland or any Government Department) does not accept any liability whatsoever in respect of any deficit in or consequences arising from products or services procured by or provided to companies under this scheme. In submitting your application under this scheme you are confirming that you understand and accept this disclaimer.

**PLEASE NOTE:** Applications for assistance for expenditure incurred prior to grant approval are ineligible. The Local Enterprise Office (LEO) reserves the right to refuse any application and the right to terminate this grant scheme at any time without notice. The approval of applications and the payment of all monies are dependent on the availability of resources under this scheme from the Department of Department of Enterprise, Trade and Employment. Applicants are advised to check availability of resources with their LEO prior to applying. All applicants approved must draw down in full within 6 months of the date of offer. Failure to draw down all or any portion may result in automatic de-committal without notice, i.e. loss of voucher. The LEO may liaise/consult other agencies/local development programmes in relation to this proposal while respecting project confidentiality. Any false or misleading statement or the withholding of essential information from the LEO (as determined by the LEO) will result in cancellation of any grant approved under this scheme.

**PLEASE NOTE:** The Local Enterprise Office is committed to its transparency obligations under the General Data Protection Regulation (GDPR). Our data protection notice for personal data that is supplied to us by our clients is available at [www.localenterprise.ie/legal](http://www.localenterprise.ie/legal) This notice tells you about your privacy rights and sets out how we, as a Controller, collect, use, process and disclose your personal data relating to your interactions with us. We request that you read the notice carefully and that you ensure that it is made available to any data subjects (e.g. your employees) whose personal data you provide to us.

By ticking “I agree”, you confirm that: (a) you have complied with your own data protection obligations in respect of the personal data that you supply to us and that you are entitled to disclose such personal data to us; and (b) you will ensure that a copy of our data protection notice is sent to data subjects (e.g. your employees) whose personal data you provide to us.

[I agree]

[Please tick (X)]

**DECLARATION:** I/We hereby declare that the above information and details are accurate and true to the best of my/our knowledge and belief and I/we make this application for grant assistance on the basis of the information and details given. I/We have not sought and will not seek grant aid from any state agency or other sources in respect of this expenditure. I/We have read and fully accept the terms and conditions attaching to the ‘Trading Online Voucher’ from the Local Enterprise Office.

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Signed by

Business Name

Date

Your Local Enterprise Office:

**PLEASE RETURN THIS FORM TO US (YOUR LOCAL ENTERPRISE OFFICE - ABOVE), WHEN COMPLETED.**

You will receive a confirmation email that we have received your application within 5 working days, if you do not receive the confirmation email please contact your Local Enterprise Office.



## APPENDIX 1

Description of NACE code categories under which some sub-categories are excluded from the TOVs	NACE Code Reference for the Sub-categories which are excluded under the TOVs	Links to detailed descriptions of the sub-categories of businesses which are excluded from the TOVs
Manufacture of computer, electronic and optical products	C (26.1 – 26.4)	2611 Manufacture of electronic components 2612 Manufacture of loaded electronic boards 2620 Manufacture of computers and peripheral equipment 2630 Manufacture of communication equipment 2640 Manufacture of consumer electronics
Wholesale and retail trade; repair of motor vehicles and motorcycles	G (46.5.0 – 46.5.2, 47.4.0 – 47.4.3, 47.9.0 – 47.9.9)	4651 Wholesale of computers, computer peripheral equipment and software 4652 Wholesale of electronic and telecommunications equipment and parts 4741 Retail sale of computers, peripheral units and software in stores 4742 Retail sale of telecommunications equipment in specialised stores 4743 Retail sale of audio and video equipment in specialised stores 4791 Retail sale via mail order houses or via Internet 4799 Other retail sale not in stores, stalls or markets
Air Transport	H (51)	5110 Passenger air transport 5121 Freight air transport 5122 Space transport
Information and communications	J (58 – 63)	5811 Book publishing 5812 Publishing of directories and mailing lists 5813 Publishing of newspapers 5814 Publishing of journals and periodicals 5819 Other publishing activities 5821 Publishing of computer games 5829 Other software publishing 5911 Motion picture, video and television programme production activities 5912 Motion picture, video and television programme post-production activities 5913 Motion picture, video and television programme distribution activities 5914 Motion picture projection activities 5920 Sound recording and music publishing activities 6010 Radio broadcasting 6020 Television programming and broadcasting activities 6110 Wired telecommunications activities 6120 Wireless telecommunications activities 6130 Satellite telecommunications activities 6190 Other telecommunications activities 6201 Computer programming activities 6202 Computer consultancy activities 6203 Computer facilities management activities 6209 Other information technology and computer service activities 6311 Data processing, hosting and related activities 6312 Web portals 6391 News agency activities 6399 Other information service activities n.e.c.

## APPENDIX 1

Description of NACE code categories under which some sub-categories are excluded from the TOVs	NACE Code Reference for the Sub-categories which are excluded under the TOVs	Links to detailed descriptions of the sub-categories of businesses which are excluded from the TOVs
Financial and insurance activities	K (64 -66)	6411 Central banking 6419 Other monetary intermediation 6420 Activities of holding companies 6430 Trusts, funds and similar financial entities 6491 Financial leasing 6492 Other credit granting 6499 Other financial service activities, except insurance and pension funding n.e.c. 6511 Life insurance 6512 Non-life insurance 6520 Reinsurance 6530 Pension funding 6611 Administration of financial markets 6612 Security and commodity contracts brokerage 6619 Other activities auxiliary to financial services, except insurance and pension funding 6621 Risk and damage evaluation 6622 Activities of insurance agents and brokers 6629 Other activities auxiliary to insurance and pension funding 6630 Fund management activities
Real estate activities	L (68)	6810 Buying and selling of own real estate 6820 Renting and operating of own or leased real estate 6831 Real estate agencies 6832 Management of real estate on a fee or contract basis
Professional, scientific and technical activities	M (73)	7311 Advertising agencies 7312 Media representation 7320 Market research and public opinion polling
Public administration and defence; compulsory social security	O (84)	8411 General public administration activities 8412 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security 8413 Regulation of and contribution to more efficient operation of businesses 8421 Foreign affairs 8422 Defence activities 8423 Justice and judicial activities 8424 Public order and safety activities 8425 Fire service activities 8430 Compulsory social security activities

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Description of NACE code categories under which some sub-categories are excluded from the TOVs	NACE Code Reference for the Sub-categories which are excluded under the TOVs	Links to detailed descriptions of the sub-categories of businesses which are excluded from the TOVs
Education	P (85)	8510 Pre-primary education 8520 Primary education 8531 General secondary education 8532 Technical and vocational secondary education 8541 Post-secondary non-tertiary education 8542 Tertiary education 8551 Sports and recreation education 8552 Cultural education 8553 Driving school activities 8559 Other education n.e.c. 8560 Educational support activities
Arts, Entertainment and recreation	R (91 – 92, 93.2.0 – 93.2.9)	9101 Library and archives activities 9102 Museums activities 9103 Operation of historical sites and buildings and similar visitor attractions 9104 Botanical and zoological gardens and nature reserves activities 9200 Gambling and betting activities 9321 Activities of amusement parks and theme parks 9329 Other amusement and recreation activities
Other activities	S (94)	9411 Activities of business and employers membership organisations 9412 Activities of professional membership organisations 9420 Activities of trade unions 9491 Activities of religious organisations 9492 Activities of political organisations 9499 Activities of other membership organisations n.e.c.



Talk to your Local Enterprise Office advisor  
about the Trading Online Voucher Scheme.

[localenterprise.ie](http://localenterprise.ie) 



Rialtas na hÉireann  
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