



Ministry of Heritage, Sport,
Tourism and Culture
Industries

Ontario Tourism Recovery Program



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Deadline to apply

Applications will be accepted until **November 10, 2021 at 11:59 p.m. Eastern Time (ET)**.

Program overview

The Ontario Tourism Recovery Program (OTRP) supports eligible Ontario-based tourism businesses in the for-profit attractions, accommodations, and transportation sectors that have been hardest hit by COVID-19. OTRP is a competitive, application-based grant program supporting private sector tourism businesses that are significant drivers to their regional tourism economies.

Applications will be assessed using the funding and assessment criteria noted below. Funding will be awarded based on score. Meeting eligibility requirements does not guarantee funding.

Program funding will help successful applicants prepare to re-open safely, develop adaptive and innovative tourism products, retain and create tourism jobs, and support tourism recovery in their region and throughout Ontario. Successful applicants will be able to use funding for expenditures such as:

- reopening and operating expenses, such as staff salaries and maintenance
- health and safety measures to support the safety of visitors and workers
- attracting visitors through tourism product and experience improvements and marketing

For full details on eligible program expenditures, see *How to use your funding if successful*.

Funding and assessment criteria

As part of this program's eligibility criteria, applicants must have experienced a decline of at least 50% of qualifying revenue in the reported 2020-2021 year (reflecting COVID impacts and related losses), compared to fiscal year end 2019 (a pre-COVID baseline year). The program's funding formula uses a percentage of qualifying revenue losses and salary and wage expenditures to determine the maximum potential award amount.

Applications will be assessed on the following criteria:

- Direct employment supported
- Visitors generated (historical)
- Business growth (historical)
- Business re-investment
- Market readiness and reopening plans

Funding decisions will also take into consideration the significance of the applicant's business to its local tourism region.

Full details of program eligibility and potential funding amounts are outlined below. Please review all program requirements carefully before starting an application.

Eligibility

To be eligible for this program, applicants that operate tourism businesses must also meet **all** of the following requirements:

- Be a for-profit business, legally incorporated (federally or provincially) as of January 1, 2018
- Operate a physical location in Ontario
- Operate an eligible tourism accommodations, attractions, or transportation business
- Have a Canadian bank account
- Have experienced a qualifying revenue decline of at least 50% in the reported 2020-2021 year (reflecting COVID impacts and related losses), compared to fiscal year end 2019 (a pre-COVID baseline year).
 - Please review full details of 2020-2021 reporting options to determine which option best shows the applicant's COVID-related impacts and losses.
- Have annual financial statements for fiscal year end 2018, 2019 and the reported 2020-2021 fiscal year.
 - Please review 2020-2021 reporting options for details and requirements.
 - Applicants that own subsidiaries (regardless of eligibility or percentage of ownership) must present consolidated financial statements. All other applicants must submit unconsolidated financial statements.
- Have issued at least one T4 to an employee in 2019
- Normally be open to the general public at least 12 consecutive weeks per year and open at least five days per week during operating season
- Be open, as permitted, in 2021. (Successful applicants will be required to demonstrate this as part of report back requirements)

What if the applicant does not operate an eligible tourism attraction, accommodations, or transportation business but owns subsidiaries that do?

Applicants that do not operate tourism businesses, but which are applying as the parent company of eligible subsidiaries, must meet **all** of the following requirements:

- Be a for-profit business, legally incorporated (federally or provincially) as of January 1, 2018.
- Operate in Ontario.
- Have a Canadian bank account.
- Have annual financial statements for fiscal year end 2018, 2019 and the reported 2020-2021 fiscal year.
 - Please review 2020-2021 reporting options for details and financial statement requirements. Also see note on subsidiaries' qualifying revenue decline, below.
 - Financial statements must be consolidated.

- Have full ownership of two or more subsidiaries that operate eligible accommodations, attractions or transportation business types.
- The applicant's fully owned, eligible subsidiaries:
 - must have collectively experienced a qualifying revenue decline of at least 50% in the reported 2020-2021 year (reflecting COVID impacts and related losses), compared to fiscal year end 2019 (a pre-COVID baseline year).
 - Please review full details of 2020-2021 reporting options to determine which option best shows COVID-related impacts and losses.
 - must each have issued at least one T4 to an employee in fiscal year end 2019.
 - must normally be open to the general public at least 12 consecutive weeks per year and open at least five days per week during operating season.
 - must be open, as permitted, in 2021. (Successful applicants will be required to demonstrate this as part of report back requirements.)

What if the applicant received the Ontario Small Business Support Grant or the Ontario Tourism and Travel Small Business Support Grant?

- Businesses that received funding through the Ontario Small Business Support Grant or the Ontario Tourism and Travel Small Business Support Grant are still eligible to apply for this program.
- Successful applicants will have the value of those grants deducted from their total Ontario Tourism Recovery Program funding.

Can governmental organizations apply for this program?

- Federal, provincial, and municipal governments, their agencies, and any independent agencies affiliated with these governments are ineligible for this program.

Eligible tourism businesses

Eligible accommodations

- **Bed and Breakfasts**
 - A bed and breakfast is a small lodging establishment, usually a house, that rents rooms for short-term overnight accommodation, primarily to tourists, and includes breakfast in the room rate. The business must report revenue as business income for income tax purposes, and not as rental income.
 - **Does not include** short- and long-term property rentals, rooming houses and employee lodging.
- **Resorts**
 - Businesses that offer destination accommodations that provide a range of services and feature extensive indoor and/or outdoor leisure activities on the premises either seasonally or year-round.
- **Hotels, Motels, Inns, and Lodges**
 - Businesses that provide short-term, transient lodging, (less than 30 days), housekeeping and other amenities.
 - **Does not include** membership or timeshare rentals, residential hotels, student or employee housing, guest homes and homestays. Hotels adjacent to casinos are only eligible for the accommodations portion of the business.
- **Hunting and Fishing Camps or Lodges**
 - Businesses that provide access to outpost wilderness or housekeeping cabins, meals and/or guides. They may also provide transportation to the facility, and sell food, beverages, and hunting and fishing supplies.
- **Cottages and Cabins**
 - Businesses that provide overnight, weekly, or short-term accommodation in self-contained cottage or cabin units. Business must report their revenue as business income for income tax purposes, and not as rental income.
 - **Does not include** short and long-term property rentals, rooming houses and employee lodging.
- **Campgrounds and Recreational Vehicle Parks**
 - Businesses that operate both serviced and non-serviced seasonal and transient sites to accommodate campers including their tents, tent trailers, travel trailers and recreational vehicles (RVs).
 - **Does not include** permanent residential mobile home sites.

Eligible attractions

- **Farm-based Tourist Attractions**
 - Farm-, agriculture-, and horticulture-based businesses that provide entertainment, education, or active participation in the activities of the farm or operation. This may include guided interpretive tours, culinary interpretive experiences, hands-on activities, mazes, animal rides/petting barns, and wagon/sleigh rides.
 - **Does not include** farms offering only pick-your-own or retail sales.
- **Amusement Parks, Theme Parks, Water Parks, and Midway Operators**
 - Businesses that provide recreational, educational, cultural, scientific, environmental or entertainment-related activities. These are delivered through a variety of attractions including mechanical rides, water rides, games, shows, theme exhibits and concessions.
- **Indoor and Outdoor Recreational Attractions**
 - Businesses that offer experiences and maintain facilities driving tourist visitation for active, guided or interpretive participation in sport and recreational activities. Includes: motorsport parks; rock, rope and ice climbing; bungee jumping; ziplining; tree-top trekking; recreation adventure facilities; facility based, guided paddling, dogsledding, cycling, etc.
 - **Does not include** sport facilities, stadiums, arenas, amateur and professional sports and hobby teams, clubs and recreational leagues, gyms, fitness facilities, rental only operations.
- **Scenic/Sightseeing Tours**
 - Businesses that provide in-province tours and transportation with interpretive guiding for tourists. Includes guided sightseeing motor coaches, tourist railways, scenic helicopter tours, hot air balloon rides, trams, trollies, cable cars and gondola rides.
 - **Does not include** transportation only services such as taxi and limousine services; car, truck or RV rental or leasing services; online transportation platforms and their drivers that connect riders with transportation services.
- **Zoos, Botanical Gardens, Aquariums and Eco- and Nature Centres**
 - Businesses that offer educational and interpretive displays, experiences and facilities for environmental, conservation, live plant and animal life, for public viewing and participation.
- **Museums, Historic and Heritage Attractions**
 - For-profit businesses that offer interpretive historical sites, exhibitions and collections of historical, cultural, environmental, entertainment and educational value. Includes all museum types, planetariums and sport-halls of fame.
 - **Does not include** retail art galleries, retail antique/artifact sales centres.
- **Indigenous Attractions**
 - Businesses that are majority-owned, operated and/or controlled by First Nations, Métis or Inuit peoples and which demonstrate a connection and responsibility to the local Indigenous community and traditional territory where the operation is based.
 - Please also review Indigenous-owned businesses section.
- **Performing Arts, Music and Entertainment Venues**
 - Businesses that operate and program facilities regularly used for live performances of music, arts or theatre as the primary feature of their operations.

- **Does not include** nightclubs, dance halls, private members clubs, bars and restaurants where live performances are not the primary feature of their operations; promoters, presenters, producers, operators and managers that do not own performance facilities.

- **Cinemas (Motion Picture and Video Exhibition)**

- Businesses with venues offering motion picture-based features, attractions and experiences including indoor, outdoor and drive-in cinemas/theatres, 3-D interactive, motion picture or video experiences.

- **Boat Tours**

- Businesses providing water tours and excursions, including recreational canal or river transportation, houseboat/canal boat rentals, scenic and sightseeing tours, dinner cruises, and guided charters for fishing or sailing.
- **Does not include** freight and commercial transportation and vessels, water-taxis, and rentals of boats for personal use.

- **Marinas**

- Businesses that provide public mooring space, facilities and commercial services for transient recreational boaters.

- **Convention and Conference Centres**

- Businesses that operate exhibition hall facilities for rental and commercial interests, including conventions, meetings, trade shows and large events.
- **Does not include** residential, office, warehouse, retail, arenas, stadiums or commercial buildings with meeting space, meeting and conference planners and meetings/conference supply services businesses.

- **Destination Spas**

- Businesses that operate a destination wellness spa, with or without accommodations, that encourage the renewal of mind, body and spirit. Business offers a variety of health treatments, therapies and wellness services employing licensed professionals including Massage Therapists registered with the College of Massage Therapists of Ontario.
- **Does not include** medical spas, physical therapy centres, day spas offering esthetic treatments or non-RMT massage, massage therapy centres or exotic massage parlours and spas.

- **Wineries, Breweries and Cideries**

- Businesses providing visitor experiences, tours, information sessions and demonstrations in addition to their primary operations of wine, beer, ale, and cider production, bottling, sales and distribution.
- **Does not include** commercial wineries, breweries, and cideries with no visitor/tourism experiences, bar, or restaurant.

- **Distilleries**

- Businesses providing visitor experiences, tours, information sessions and demonstrations in addition to their primary operations of distilling, blending and mixing liquor.
- **Does not include** commercial distilleries with no visitor/tourism experiences, bar, or restaurant.

- **Golf Courses**

- Golf courses open to the general public that provide recreational golf facilities, practice resources, driving ranges and instruction. Multi-plex participatory golf facilities are also eligible.

- **Does not include** private or membership-only golf courses, driving ranges not part of a golf course facility, indoor simulation golf facilities, and miniature golf courses.
- **Ski and Snow Attractions**
 - Businesses operating downhill, and cross-country skiing, snowboarding, or tubing facilities including equipment such as ski lifts and tows.

Eligible transportation

- **Commercial Passenger Airlines**
 - Businesses that provide scheduled or chartered inter-city passenger air service within Ontario
 - **Does not include** airports, non-passenger services (for example: transport of cargo, freight, parcels); medical transportation services, flight schools, and flights that depart from or arrive in a community outside of Ontario
- **Motor coach**
 - Businesses that provide scheduled and chartered inter-city passenger service within Ontario.
 - **Does not include** non-passenger services (for example transport of cargo, freight, parcels), contracted and chartered student/school transportation, motor coach services that depart from or arrive in a community outside of Ontario, transportation only services and their drivers, such as taxi or limousine services and online transportation platforms, that connect riders with transportation services.

Ineligible tourism businesses

Ineligible accommodations

- Short- and long-term rental properties, including those listed through online platforms for vacation rentals. Includes short- and long-term rental properties that report income as rental income on their income tax
- Multi-tenant (rooming) houses or boarding houses
- Guest houses and home stays
- Vacation rental homes
- Lodgings owned or leased by businesses to house employees
- Student residence complexes
- Membership, timeshare hotels
- Residential hotels
- Residential mobile home sites
- Overnight and day camps for children and youth
- Resort management services

Ineligible attractions

- Festivals and events

- Casinos, gaming, and horse racetracks
- Restaurants and foodservice
- Personal care services (hairstylists, esthetician, massage, etc.)
- Retail operators
- Sport, fitness and recreation facilities and rental equipment

Ineligible transportation businesses

- Cargo and freight airline or motor coach businesses
- Medical transportation flight services
- Motor coach contracted or chartered student/school transportation
- Transportation only services and their drivers, such as taxi or limousine services and online transportation platforms that connect riders with transportation services.
- Vehicle and equipment rental and leasing

Requirements for applicants that are subsidiaries or own subsidiaries

An applicant that operates an eligible tourism business and also fully owns subsidiaries must:

- submit **only one application** that includes all eligible subsidiaries
 - eligible subsidiaries are fully owned and meet all eligibility criteria
- submit consolidated annual financial statements containing notes on revenue from subsidiaries
- provide all other information and documentation required of the parent company (the applicant) for each eligible subsidiary in the application

Example of a consolidated business with eligible and ineligible subsidiaries

A corporation operates a four-season resort offering accommodations, hiking and biking trails, a wellness spa and an outdoor adventure outfitter. The spa and outfitter operate under their own business numbers but, both are fully owned subsidiaries of the resort.

In this situation:

- The resort corporation (the parent company) will be the applicant.
- The applicant will submit a single application that includes consolidated financial statements that includes all incorporated subsidiaries.
- The accommodations and spa are eligible business types and their financial and visitor data will be used in the application.
- The outfitter is not an eligible tourism business since it only rents equipment. In the application, revenue and salary and wage expenditures from the outfitting business are deducted from consolidated totals in the financial statements.

An applicant that does not operate an eligible tourism business but fully owns two or more eligible subsidiaries must:

- submit **only one application** that includes all eligible subsidiaries
- submit consolidated annual financial statements containing notes on revenue from subsidiaries
- provide all other information and documentation required of all eligible applicants for each eligible subsidiary in the application
- report only financial information from the eligible subsidiaries. These must be aggregate figures, combining financial information from the subsidiaries into one sum total.

Example of an ineligible parent company that fully owns eligible subsidiaries

A realty holding company fully owns four incorporated hotels. The realty holding company **is not** an eligible tourism business but is the parent company to fully owned subsidiaries that operate eligible tourism businesses.

In this situation:

- The realty holding company, as parent company, would be the applicant.
- The applicant will submit a single application that includes consolidated financial statements which reflect all its incorporated subsidiaries.
- The application will ask for information on the fully owned subsidiaries that operate eligible tourism businesses.
- Financial information will be reported on the four incorporated hotels (the eligible subsidiaries).
- Financial information from the realty holding company (the ineligible parent company) will not count towards meeting program eligibility criteria or calculating maximum potential funding.

An applicant that is itself a subsidiary can only submit a direct application when:

- it is not fully owned by one parent company, or
- it is the sole eligible fully owned tourism subsidiary of an ineligible parent company, or
- it is fully owned by a corporation based outside Canada

Example of an eligible subsidiary owned by an ineligible parent company

A realty holding company fully owns one eligible subsidiary – a hotel. The realty holding company (the parent company) is not an eligible tourism business nor are its other subsidiaries.

In this situation:

- The eligible subsidiary, the incorporated hotel, can submit its own application and does not require any actions or input from its parent company.
- The subsidiary, as applicant, must provide unconsolidated financial statements and meet all eligibility criteria.
- All applicants are asked to identify their largest shareholders. In this instance, the realty holding company would be listed as a shareholder.

Indigenous-owned businesses

Indigenous owned businesses do not need a CRA Business Number to apply but must meet all other eligibility requirements.

Indigenous applicants without a CRA number can apply using the PDF form available online.

Forms can be submitted by email or mail:

Email: otrp@ontario.ca

Mailing address:

Ontario Tourism Recovery Program
Ministry of Heritage, Sport, Tourism and Culture Industries
5th floor – 400 University Avenue
Toronto, ON M7A 2R9

How to prepare financial information for the application

Before starting the application process, applicants should review how to report revenue (what counts as qualifying revenue, financial reporting options for 2020-2021) and how qualifying revenue is used to calculate program funding.

Funding formula

As part of this program's eligibility criteria, applicants must have experienced a qualifying revenue decline of at least 50% in the reported 2020-2021 year (a period that reflects COVID-related losses) compared to fiscal year end 2019 (a pre-COVID, baseline year).

Businesses that qualify for the program and are successful in their applications will be eligible for funding of **up to the lesser of:**

- up to 20% of 2020-2021 qualifying revenue losses, compared to fiscal year end 2019
- OR
- the funding cap of their salary and wage tier, based on fiscal year end 2019 salaries and wages

| Tier | Expenditures on Salaries and Wages (Fiscal Year End 2019) | Funding Cap |
|--------|---|-------------|
| Tier 1 | More than \$4,000,000 | \$1,000,000 |
| Tier 2 | \$2,000,000 to \$4,000,000 | \$500,000 |
| Tier 3 | \$1,300,000 to \$1,999,999 | \$250,000 |
| Tier 4 | Less than \$1,300,000 | \$100,000 |

Example of potential funding

In the fiscal year end 2019, Alpha Corporation's qualifying revenue was \$6M. In the 2020-2021 reported year, this dropped to \$3M, resulting in a total qualifying revenue loss of 50%.

In fiscal year end 2019, Alpha Corp.'s expenditures on qualifying salaries and wages were \$1.5M, placing it in Tier 3.

Alpha Corporation could be eligible for up to \$250,000 based on this calculation.

Up to the lesser of:

- 20% of \$3M qualifying revenue loss = \$600,000
- the funding cap for Tier 3 applicants = \$250,000

Note that final funding decisions will be determined through a competitive review, confirmation of eligibility, verified financials, and demand for program funds.

Qualifying revenue

Qualifying revenue is calculated by identifying total revenue (as it appears on the applicant's annual financial statements) and deducting ineligible sources of revenue for the applicant and, where applicable, its subsidiaries.

Qualifying revenue **excludes**:

- any revenue from off-site or direct-to-consumer wholesale or retail sales (for example, grocery, LCBO, online ship-to-home)
- third-party service agreements
- consulting or management fees
- government funds (grants and other sources of funding)
- interest income
- for eligible **motor coach** businesses, qualifying revenue also excludes all revenue from contracted and chartered student/school transportation, non-passenger services (for example cargo, freight, parcel), and out-of-province transport or transport that departs from or arrives in a community outside of Ontario.
- for eligible **commercial passenger airline** businesses, qualifying revenue also excludes all revenue from non-passenger services (for example transport of cargo, freight, parcels), medical transportation services, and flights that depart from or arrive in a community outside of Ontario.

In addition, where the applicant has subsidiaries and submits consolidated annual financial statements, qualifying revenue:

- **includes** qualifying revenue from fully owned subsidiaries that operate an eligible tourism business

- **excludes** all revenue from fully owned subsidiaries that do not operate an eligible tourism business and revenue from all partially owned subsidiaries

2020-2021 reporting options

Applicants are required to submit annual financial statements for fiscal year end 2018 and 2019 (pre-COVID baseline years) and financial statements for 2020-21 (a period that reflects COVID-related losses).

Applicants have two options for reporting financial statements for 2020-2021.

1. Applicants can submit annual financial statements for either fiscal year end 2020 or fiscal year end 2021.
 - This option is best for applicants where one of those fiscal years is representative of COVID impacts and revenue losses.
2. Applicants can choose the alternate 2020-2021 reporting option and submit interim financial statements for a 12-month period between January 2020 and August 2021.
 - This option is best for applicants where fiscal year end 2020 or 2021 do not fully show COVID impacts and revenue losses.
 - If selecting this option, the applicant must provide corresponding interim financial statements supporting the reported figures for the identified 12-month period.
 - Interim financial statements must be certified as accurate, dated and signed by the chief financial officer as a verification.
 - Further, if the applicant owns subsidiaries, the same 12-month period identified for the 2020-2021 fiscal year must be applied to the applicant and all of its subsidiaries.

Example of when to use the 2020-2021 reporting option

A corporation operates an alpine ski centre that had a strong 2020 winter season but lost 80% of qualifying revenue during the winter 2021 lockdown. The corporation uses May as its fiscal year end.

The applicant considers two options for reporting 2020-2021:

1. Use standard fiscal year end 2020 or 2021
 - Fiscal year end 2020 does not show the full impact of COVID-related losses since lockdown impacts were felt starting March 2020 when the alpine ski centre's season was near its end.
 - Fiscal year end 2021, which covers the period of June 2020 to May 2021, captures COVID-impacts for the alpine ski centre's 2020-2021 winter season.
 - If the applicant reports using annual financial statements, they would select fiscal year end 2021.
2. Use the alternate 2020-2021 reporting option
 - Consider if the applicant in this scenario also fully owns two eligible hotels that experienced booming business in certain periods of 2020-2021, but near complete losses during other periods.
 - The COVID-impacts for all of the applicant's consolidated businesses may not be best represented by fiscal year end 2021 as it would be if the applicant only owned the alpine ski centre and had no subsidiaries.

- Here, the applicant may wish to use the alternate reporting option to fully represent COVID-related revenue losses across its primary business and its subsidiaries.
- The applicant could choose to submit interim financial statements that show the period from March 2020 to February 2021. This would more fully capture winter seasonal losses for the alpine ski centre and also capture the deepest revenue losses for its two hotels in the first lockdown of the pandemic.

In both scenarios, the applicant must also submit annual financial statements for fiscal year end 2018 and 2019 (baseline years).

What you'll need to apply

The following information and documents are required for the applicant and all of the applicant's fully owned subsidiaries that are eligible for the program.

- Articles of Incorporation
- Audited annual financial statements for fiscal year end 2018, 2019 and one of the following: 1) annual financial statements for fiscal year end 2020 or 2021; or 2) interim financial statements for the 12-month period identified in the alternate reporting option for 2020-2021.
 - If the applicant has subsidiaries, financial statements must be consolidated.
 - Statements must be third-party audited statements or review engagements prepared by a licensed professional, including the auditor's opinion/assurance, income statement, balance sheet and notes.
 - If third-party statements are not available, the applicant may submit their annual financial statements (balance sheet and income statement) accompanied by a dated and signed chief financial officer certified statement that verifies the accuracy and approval of all information contained therein.
- CRA Business number
- Corporation's legal name and operating business name (trade name), if different
- Number of visitors (tourist and local) for 2018, 2019, 2020
- Expenditures on salaries and wages for fiscal year end 2019
- Net income for fiscal year end 2018 and 2019

Contact information

If you need help, contact us Monday to Friday, 8:30 a.m. to 5:00 p.m. Eastern time, excluding government and statutory holidays:

Phone

- Toll-free: 1-800-267-9340
- TTY: 416-325-3408
- Toll-free TTY: 1-800-268-7095

Email

- otrp@ontario.ca

What happens after you apply

For your application to be considered complete and eligible for assessment, all mandatory documents must be attached to your file.

All applications will be competitively assessed according to program criteria and priorities. Funding recipients will be notified approximately eight weeks following the program's close.

Applicants that receive funding will:

- enter into the terms and conditions that are appended at the end of the application. These should be carefully reviewed.
- be required to carry at least \$2 million commercial general liability (CGL) insurance coverage, with "Her Majesty the Queen in right of Ontario, Her ministers, agents, appointees, and employees" as the additional insureds. Recipients must submit to the ministry a certificate of insurance, with these inclusions, before payment can be processed.
- receive funding according to a payment schedule.
- receive the final payment only after submission and review of certified financial statements or audits and approval of a final report detailing use of funds.

How to use your funding if successful

Awarded funding can be applied only to the eligible expenses listed below and only for expenses incurred between April 1, 2021 and March 31, 2022.

Eligible expenses

Funding can be applied to the following expenses for tourism-related operations:

- Staff salaries
- Operating costs including administration, staff training, repair and maintenance to restart or ramp up operations
- Costs related to strengthening health and safety measures to comply with COVID-19 guidelines and supporting visitors and workers (training, new technologies, advanced cleaning requirements, social distancing mechanisms, etc.)
- Tourism product and experience improvements
- Marketing, mobile application and website development

Ineligible expenses

Program funding cannot be applied to any of the following expenses:

- Supporting restaurant and retail facilities (unless for staff salaries and wages, which are eligible)
- Expenses incurred before April 1, 2021 or after March 31, 2022
- Any expenses not directly paid by the funding recipient
- Pre-existing budget deficits/ long-term debt financing
- Any expenses covered by another municipal, provincial or federal grant program
- Repayments to other funding programs
- Capital repayments
- Capital costs not related to COVID-19 adaptations (for example, construction materials, motorized vehicles, land acquisition, purchase of depreciable assets.)
- Any costs related to transactions by organizations directly affiliated with the applicant or between enterprises under common ownership or control
- Any costs for gifts, gratuities, honoraria or other items of personal benefit (for example, executive bonuses)
- Alcohol or cannabis-related products
- Any costs incurred outside Ontario and payment for any operations outside Ontario
- Insurance
- Harmonized Sales Tax or refundable expenses (for example, security deposits)
- Anything that violates Ontario Ministry of Health guidance and regulations on COVID-19

Resume your application or check the status of your application

Once you've saved your application, you can come back and complete it any time before November 10, 2021 at 11:59 p.m. Eastern time. There's no need to create an account.

If you've already submitted your application, you can view a copy of your answers or check the status of your application.

To resume your application, enter your:

- authorization number
 - It can be found in the email that was sent to you when you first saved the application.
- CRA business number
 - It is the first 9 digits of your Canada Revenue Agency (CRA) business number