



Application of the SME Test to the Tourism Sectoral Adaptation Plan 2025-2030

Screening question

Is the new policy, primary or secondary legislation, or regulatory compliance requirement relevant for SMEs¹?

The following questions must be answered:

- Are SMEs within the scope of the measure? Yes No
- Does the measure specifically target SMEs? Yes No
- Will or could SMEs be impacted directly or indirectly by the measure? Yes No
- Are SME impacts likely to be more substantial than on other companies, for example, in terms of adverse effects? Yes No

If you said yes to any of the above, complete Sections 1-5.

1. Consultation

1. What consultation will/has taken place to capture input from the SME community, particularly those most impacted by this measure?

- | | |
|--|-------------------------------------|
| Public consultation | <input checked="" type="checkbox"/> |
| Online consultation | <input checked="" type="checkbox"/> |
| Consultation with SME representative bodies | <input checked="" type="checkbox"/> |
| Notifications of consultation to database of interested stakeholders | <input checked="" type="checkbox"/> |
| Interviews and panels with experts | <input type="checkbox"/> |
| Webinars | <input type="checkbox"/> |
| Roundtables | <input type="checkbox"/> |
| Public meetings | <input type="checkbox"/> |

¹ Medium <250 employees, Small < 50 employees, Micro SME <10 employees

As per EU definition of an SME: https://single-market-economy.ec.europa.eu/smes/sme-definition_en

Other

If Other, please provide details:

2. Identification of affected businesses

2a: Please identify the type of SMEs that will be directly or indirectly (i.e. SMEs not in scope, but potentially affected indirectly, for instance through impacts on supply chain) affected by proposed policy change -

Micro (1-9 employees)

Small (10-49 employees)

Medium (50-249) employees

All of the above

2b: Has an estimate been carried out of the numbers of micro, small and medium companies affected directly or indirectly by the measure?

Yes No

2c: Will the proposed policy change have a greater impact on SMEs in any particular economic sector?

Yes No

If Yes, please specify.

The Tourism Sectoral Adaptation Plan 2025-2030 will be of most relevance to those SME's operating directly in the tourism sector although some other SME's that provide services to the tourism industry may also be impacted.

2d: Will the proposed policy change have a greater impact on SMEs in any particular region?

Yes No

If Yes, please specify.



3. Assessment of the impacts on SMEs

3a: What are the expected positive impacts of the policy change on SMEs ?

- Improved regulatory framework Yes No
- Improved working conditions Yes No
- Cost savings Yes No

If other, please provide details.

The Tourism Sectoral Adaptation Plan 2025-2030 is designed to ensure that Irish tourism continues to thrive in the period to 2030 and provides employment and economic benefits throughout the country.

3b: Will the proposed changes result in any of the following impacts for SMEs?

- Administrative costs, including the obligation to provide information on the activities or products of the company, including one-off and recurring administrative costs? Yes No
- Compliance costs, including the obligation to pay fees or duties; and costs created by the obligation to adapt the nature of the product/service and/or production/service delivery process to meet economic, social or environmental standards. Yes No
- Other impacts, including on business entry and exit; competition and competitiveness? Yes No
- Discourage entrepreneurship or innovation? Yes No
- Impacts of any proposed exemption thresholds on business growth? Yes No
- Impacts on SME population composition and location? Yes No
- Additional reporting requirements? Yes No

4. Assessment of alternative options and mitigating measures

4a. If the analysis above has shown that the proposed policy changes will result in negative impacts on SMEs, has there been consideration of any measures to mitigate against these impacts.

Examples of mitigating measures include

- Exemption for certain SME cohorts (e.g. micros);
- Simplification of administrative procedures and use of plain English;
- Reduction of information requirements;
- Less onerous or less frequent inspection regimes for small businesses;
- Provision of longer transitions periods for SMEs so that they can have more time to allocate resources when dealing with policies;
- Lower administrative fees;
- Access to financing or lower interest rates in order to comply;
- Training and assistance with compliance;
- Requirement for SMEs to have only to register for a certain activity rather than having to be fully licensed;
- One-stop shops.

Yes No

Please provide details.

The Tourism Sectoral Adaptation Plan 2025-2030 is not a development plan; rather, it provides strategic direction and policy objectives to guide future decision-making and programme design. It emphasises sustainability and environmental protection as core principles and outlines the role of tourism agencies and local authorities in delivering these objectives through operational plans and regional strategies. The Plan does not itself propose any specific measures (regulatory or otherwise) which will place any additional obligations on SMEs.

5. Post-completion of SME Test

5a: Have you noted the outcome of the SME Test identifying the impacts and provision for mitigating measures, under the Impacts section of the Memorandum for Government proposing the policy changes?

Yes No



5b: Have you made this form available publicly on your Department website?

Yes No

If not, please give reason why².

For further information please contact: SBU@enterprise.gov.ie

Small Business Unit

Department of Enterprise, Tourism and Employment

² It is expected that all completed Tests will be published. Redactions may be made to sensitive material. Very robust reasons must be provided if not publishing.