
Major Tourism Experiences

Hardship Grants

Frequently Asked Questions

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Overview

What is the Tourism and Hospitality Sector Hardship Program?

Under the joint Australian-Queensland Government \$600 million 2021 COVID-19 Business Support Package, assistance is being provided to support Queensland's tourism and hospitality businesses which continue to face significant hardship.

The \$110 million Tourism and Hospitality Sector Hardship Support Program (the Program) will provide grants to eligible tourism and hospitality businesses, and major tourism attractions and experiences affected by COVID-19 travel restrictions. The Program includes:

- Tourism and Hospitality Sector Hardship Grants - \$80 million in funding support to support eligible tourism and hospitality businesses.
- Major Tourism Experiences Hardship Grants - \$30 million in funding support for eligible major Queensland tourism businesses.

The purpose of assistance under the Program is to provide relief and support for eligible businesses and non-profit organisations for the carrying on of business operations in Queensland including to help them maintain employment for their employees in Queensland. Assistance under the Program is not intended to compensate eligible businesses and non-profit organisations for loss of income suffered as a result of COVID-19 travel restrictions.

The Program is being administered by the Queensland Government.

What is the Major Tourism Experiences Hardship Grant?

The Major Tourism Experiences Hardship Grants (the Grant) provides support to eligible major tourism businesses which are key drivers of significant interstate and/or international tourism, as well as major employers and nationally significant tourism operators and attractions, such as major theme parks and major reef tourism operators affected by COVID-19 travel restrictions.

The Grant aims to ensure the major tourism enterprises in Queensland remain viable through ongoing COVID-19 travel restrictions and interstate lockdowns, retain staff and skills, and are ready to scale up as visitation returns to the state.

Eligible tourism and hospitality businesses may be eligible for grants of up to \$4 million for Queensland business expenses including direct salary costs for existing employees.

The Grant is part of the \$110 million Tourism and Hospitality Sector Hardship Support Program being funded under the joint Australian-Queensland Government \$600 million 2021 COVID-19 Business Support Package.

Applying

How do I apply?

Businesses, business collections and non-profit organisations considering applying for the Grant should first contact the Department of Tourism, Innovation and Sport (DTIS) to discuss their eligibility via email to hardshipgrants@dtis.qld.gov.au

DTIS will provide details on how to access and complete the application form.

All information on the Tourism and Hospitality Sector Hardship Program and the Major Tourism Experiences Hardship Program can be found at www.dtis.qld.gov.au/our-work/tourism-hospitality-sector-hardship-program

When can I apply?

Key dates for grant applications under the Program are:

First Payment

- Applications open at AEST 12.00pm Monday 11 October 2021.
- Applications close at AEST 6.00pm on Monday 22 November 2021.

Second Payment

- Applications open Monday 8 November 2021
- Applications close at AEST 6.00pm on Monday 6 December 2021.

Where do I apply?

Businesses, business collections and non-profit organisations considering applying for the Grant should first contact DTIS to discuss their eligibility via email to hardshipgrants@dtis.qld.gov.au.

DTIS will provide details on how to access and complete the application form.

To apply for the First Payment under the Grant, applicants are required to complete the online application form and upload a grant submission. Instructions for completing and submitting an application and details of required supporting documentation are included in the application form.

How do I apply for my second payment?

Successful applicants will also be invited by QRIDA to apply for the Second Payment available under the Program by submitting further information to confirm eligibility using an online application form.

I currently receive the Australian Government's Exhibiting Zoos and Aquariums Program funding. Am I able to access the Tourism Product Hardship Support Program?

Yes, you can still apply for the payment if you have applied for and / or a received a grant under the Australian Government's Exhibiting Zoos and Aquariums Program funding.

The Major Tourism Experiences Hardship Grant cannot be used for a business cost that is currently being supported by other Australian Government financial assistance measures.

Can a business, non-profit organisation or business collection apply if they have not been trading for a full financial year?

Yes, both the eligibility criteria and evidence sections of the Guidelines (section 3.2 and 4.4) outline requirements for new businesses or those that have experienced structural change.

For an entity that has been trading for less than one financial year, the maximum amount of assistance payable under the Grant is \$2 million.

Can sole traders apply?

Yes, sole traders can apply provided they meet all the eligibility criteria including employing at least 50 employees in Queensland on 30 June 2021 with this number including only permanent employees, and any casual or temporary employees who have been employed for at least 12 months.

Can I apply twice if I have two tourism experiences?

No. Businesses that have associated entities can apply as a business collection. Only one application will be accepted for businesses that have associated entities.

Can my accountant (or other) submit an application on my behalf?

No. Applications, unless in exceptional circumstances, must be completed by an owner of the business or an authorised officer of the business.

That authorised officer must be an employee of the business and is someone who is authorised by the business or holds a position that gives them authority to sign e.g. In-house accounts person, financial controller, CEO, CFO, company secretary.

For a not-for-profit organisation, that authorised officer may also be a person who is a member of the governing body, such as a board or committee member or a trustee.

Payments

What payments are available?

Eligible applicants will receive the Grant funding as follows:

Business Type	Annual QLD Turnover (based on FY 2018-19, 2019-20 or 2020-21)	Number of QLD Employees (as at 30 June 2021)	First Payment*	Second Payment*	Available Funding (excl. GST)
Eligible employing large tourism attraction or experience business	Not less than \$25 million	At least 50	\$1 million	\$1 million	\$2 million
	Not less than \$100 million	At least 200	\$1.5 million	\$1.5 million	\$3 million
	Not less than \$200 million	At least 500	\$2 million	\$2 million	\$4 million

*Note: Both First Payment AND Second Payment are contingent on applicant meeting required eligibility criteria and conditions of receipt.

Eligible employing tourism business includes non-profit organisations and/or a business collection.

How and when will payments be available?

When a grant application is approved, the successful applicants will be required to enter into a Grant Deed with the Queensland Rural and Industry Development Authority (QRIDA).

Approved eligible applicants will receive the Grant assistance in two equal payments.

Funds for the First Payment will be paid within two weeks of the Grant Deed being signed. Funds for the Second Payment will be made within two weeks of approval.

Once I have been approved as eligible for the First Payment, do I automatically receive the second payment?

Both First Payment AND Second Payment are contingent on applicants meeting required eligibility criteria and conditions of receipt.

It is a condition of the Second Payment that the applicant needs to evidence they have at least the same number of employees on 8 November 2021 as at 25 September 2021.

What can the payment be used for?

The purpose of the Grant is to provide relief and support to your business operations in Queensland that have been affected by COVID-19 travel restrictions, including to help your business maintain employment for its employees in Queensland.

Funding is intended to be used for expenses associated with carrying on business operations in Queensland. This can include direct salary costs for existing Queensland employees.

Assistance under the Program is not intended to compensate businesses and non-profit organisations for loss of income.

The funding cannot be used for a business cost that is currently being supported by other Australian Government financial assistance measures.

How is the hardship payment paid?

Funds for the First Payment will be paid into the applicants nominated bank account within two weeks of the Grant Deed being signed. Funds for the Second Payment will be made within two weeks of approval.

Under what conditions would a refund of payments be made?

Applicants who are awarded the Grant must refund the Grant to the Queensland Government if the Grant is subsequently found to be based on an invalid application.

Eligibility criteria

Who is eligible to apply for the hardship payments?

To be eligible for the Grant an applicant can be:

- a business;
- a business collection; or
- a non-profit organisation.

An applicant must:

- have an Australian Business Number (ABN) continuously held since 30 June 2021;
- be registered for GST;
- be trading from premises in Queensland since at least 30 June 2021; and
- none of the following entities is an insolvent under administration or is under or in receivership or liquidation: (i) the business; (ii) if the owner of the business is a sole trader—the owner; (iii) if the owner of the business is a partnership, private company, public company or trust—the partners in the partnership, directors of the company or trustees of the trust; (iv) an associated entity of an owner of the business.

For businesses that have associated entities as part of a business collection, only one application will be accepted.

What eligibility criteria do I need to meet to receive the hardship payments?

All eligibility criteria must be met for an applicant to be eligible:

Turnover

- The annual turnover of the applicant's Queensland operations must have been at least \$25 million in any of the 2018-19, 2019-20 or 2020-21 financial years; or for an applicant that has been operating for a period less than one year, financial records indicate the annual turnover of the entity's Queensland operations will be at least \$25 million in the 2021-22 financial year.
- Applicants have experienced a reduction in annual turnover in relation to Queensland operations of at least 50 percent for the period 1 July 2021 to 30 September 2021 compared against the comparison period.

Affected by COVID-19 Restrictions

- The applicant has been significantly affected during the relevant period - 1 July 2021 to 30 September 2021 - by COVID-19 travel restrictions (for example: employee/workforce loss and/or reduced hours; scaling back operating hours; hibernating fleet – boat/vehicle; booking cancellations and forward booking data; or visitor numbers);

Employee Numbers

- On 30 June 2021, the applicant had at least 50 employees in Queensland with this number including permanent employees, and any casual or temporary employees who have been employed for at least 12 months.
- It is a condition of the First Payment and Second Payment that the applicant needs to have at least the same number of employees on 31 December 2021 as at 25 September 2021.

Eligible ANZSIC industry code

- Applicants meet the definition of an eligible tourism business as defined by the eligible Tourism Attraction and Experience ANZSIC codes outlined below (refer Section 3.5 of the Grant guidelines), and the predominant clients for its primary activities are tourists.

Code	Description
4820	Water Passenger Transport
5010	Scenic and Sightseeing Transport
8921	Zoological and Botanic Gardens Operation
8922	Natural Reserves and Conservation Parks Operations
9131	Amusement Parks and Centres Operation
9139	Amusement and Other Recreational Activities not elsewhere classified

Who is not eligible to apply for a grant?

The following entities are not eligible for funding:

1. Businesses not operating in Queensland.
2. Any tourism entity owned by local, Queensland or Australian Governments.
3. Businesses for which the only source of income is made up of rents, dividends and/or interest payments.
4. A person applying for an eligible business (or business collection) that has already received a grant under the Program (i.e., only one grant will be approved for an eligible business).
5. Non-employing businesses, non-for-profit organisations and businesses only utilising contractors (i.e., do not have staff on payroll).
6. Businesses defined as eligible by the Eligible ANZSIC codes but cannot demonstrate primary reliance on tourism.
7. Businesses which receive grant funding under the Tourism and Hospitality Sector Hardship Grant.

Are there any areas of Queensland that are not eligible?

No, eligible tourism attraction and experience operators across the State can apply, as long as the business meets all eligibility requirements.

Documentation

What documentation do I need to provide as part of my application?

Turnover

All applicants are required to demonstrate they have experienced a reduction in annual turnover in relation to Queensland operations of at least 50 percent for the period 1 July 2021 to 30 September 2021 compared against the comparison period.

Supporting Evidence

Applicants must submit an Australian Income Tax Return and available audited financial statements (an applicant may choose to redact their tax file number).

Affected by COVID-19 Restrictions

All applicants must confirm they have been significantly affected during the relevant period as a result of COVID-19 restrictions. They will need to:

- detail the impact(s) of COVID-19 travel restrictions on business operations (for example: employee/workforce loss and/or reduced hours; scaling back operating hours; hibernating fleet – boat/vehicle; booking cancellations and forward booking data; or visitor numbers); and
- provide documentary evidence which must include at least one of the following:
 - business payroll records for the relevant period in comparison to the same period in either 2018-19, 2019-20 or 2020-21 to demonstrate employee/workforce loss and/or reduced hours or if the applicant has been operating for a period less than one year;
 - booking data for the relevant period to demonstrate significant cancellations of forward bookings;
 - scaling back operating hours during the relevant period;
 - hibernation of assets (e.g., fleet vehicles/boats); or
 - reduction in visitation numbers.

Employee Numbers

Applicants must provide evidence of employee numbers as outlined in 3.3 of the Program guidelines in accordance with payment thresholds.

First Payment

- Payment of \$1 million - the entity has at least 50 employees in its Queensland operations on 30 June 2021
- Payment of \$1.5 million - the entity has at least 200 employees in its Queensland operations on 30 June 2021
- Payment of \$2 million – the entity has at least 500 employees in its Queensland operations on 30 June 2021

Second Payment

To receive the second payment the applicant must provide evidence that employee numbers are at least the same as at 25 September 2021 and these numbers will be maintained at 31 December 2021.

Supporting Evidence

Evidence may include: business financial statements, business payroll records, and/or payroll tax return information.

Eligible ANZSIC industry code

Applicants are required to provide a copy of their ABN details which show **Eligible ANZSIC industry code**. Applicants registered under one of the **ANZSIC industry codes** must also demonstrate primary reliance on tourism by providing other evidence including:

- listing on the Australian Tourism Data Warehouse;
- Regional or Local Tourism Organisation membership; or
- tourism-related industry association membership (refer to APPENDIX 1 – Definitions).

Queensland Trading location

To verify **trading location**, provide evidence which could include:

- utility bills for the business location; and/or
- rental documentation.

Definitions

What is the comparison period?

The comparison period, in relation to the relevant period (1 July 2021 to 30 September 2021), means a period—

- (a) in one (1) of the relevant financial years (2018–2019; 2019–2020; or 2020–2021) chosen by the applicant and that comprises the same days as the relevant period. *Example— If the applicant chooses the relevant financial year of 2020–2021, the comparison period would be 1 July 2020 to 30 September 2020; or*
- (b) if the applicant has been operating for a period less than one financial year or that period in the relevant years is not indicative of the typical turnover of the applicant, another period of 90 consecutive days QRIDA considers is comparable.

What is a business collection?

A business collection is a group of two or more businesses where each of the businesses in the group is:

- owned by the same owner; or
- one or more of the businesses is owned by more than one owner, but each of the businesses has at least one owner in common.

In the case of a business collection, one entity will apply on behalf of the Business Collection.

What's the definition of 'turnover'?

Annual Turnover is defined as all ordinary income earned in the ordinary course of running a business for the income year. Refer to section 328-120 of the *Income Tax Assessment Act 1997* (Cwth).

What's the definition of 'employee'?

An individual who is employed, or ordinarily employed, by a business or non-profit organisation is an employee of the business. An 'employee' is a person who is eligible for PAYG withholding. This does not include contractors or sub-contractors, but does include full-time, part-time and casual employees.

None of the following persons is an employee of a business:

1. If the owner of the business is a sole trader—the owner.

2. If the owner of the business is a partnership, private company, public company or trust—the partners in the partnership, directors of the company or trustees of the trust.
3. A person who performs work under a contract for services with a business or non-profit organisation, including, for example, a subcontractor, is not an employee of the business or non-profit organisation.

What if the business employs casual and temporary workers – are they considered employees under the Program?

Yes, the employee number can include any casual or temporary employees however they must have been employed for at least 12 months to receive the first payment.

What if the employee has been stood down or voluntarily taken leave – can they be counted as an employee?

For the purpose of counting employees, you can include as employees of the business as below:

- an employee of the entity or business who has been stood down under section 524 of the Fair Work Act 2009 (Cwlth) and remains stood down;
- an employee of the entity or business who is on leave without pay; and/or
- an employee of the entity or business who, during the period 25 September to 31 December 2021, voluntarily ended the employee's employment with the entity or business.

Further information

What are my tax obligations?

Grants are treated as assessable income for tax purposes, unless exempted by law. The Queensland Government is unable to provide any taxation advice and we recommend consulting your own professional adviser to understand any taxation implications.

Who can applicants contact if they have a question about their application?

Businesses, business collections and non-profit organisations considering applying for the Grant should first contact DTIS to discuss their eligibility via email to hardshipgrants@dtis.qld.gov.au.

DTIS will provide details on how to access and complete the application form.

For general advice on applications, please contact 13 QGOV (13 74 68).