

Major Tourism Experiences Hardship Grant Guidelines

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1. Overview

These guidelines include essential information you should read before completing an application.

Tourism and Hospitality Sector Hardship Support 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 who 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 Grant - \$80 million in funding support to support eligible tourism and hospitality businesses.
- Major Tourism Experiences Hardship Grant (the Grant) - \$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.

Major Tourism Experiences Hardship Grant

The Grant provides support to eligible major tourism businesses who 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 businesses may be eligible for grants of up to \$4 million for Queensland business expenses including direct salary costs for existing employees.

The Queensland Rural and Industry Development Authority (QRIDA) will administer the Grant on behalf of the Department of Tourism, Innovation and Sport (DTIS).

2. Available Funding

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.

Given the major impact COVID-19 has had on tourism and hospitality businesses, a matched funding contribution is not a requirement under the Grant.

3. Eligibility

3.1 Who can apply?

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 an 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.

3.2 Eligibility criteria

To be eligible to receive the Grant, an applicant must meet all of the following eligibility criteria.

Businesses and Non-profit Organisations

All eligibility criteria must be met for an applicant which is a business or non-profit organisation to be eligible:

- the annual turnover of the entity'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 a business that has been operating for only part of the 2020-2021 financial 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;
- the applicant's turnover in Queensland for the relevant period is at least 50 percent less than the entity's turnover for the operations for the comparison period:
 - in one of the financial years chosen by the applicant - 2018-19, 2019-20, 2020-2021 (e.g., if the applicant chooses the relevant financial year of 2020-2021, the comparison period would be 1 July 2020 to 30 September 2020); or
 - if the applicant has been operating for a period only part of the 2020-2021 financial year or that period in the relevant years is not indicative of the typical turnover of the business, another period QRIDA considers comparable;
- the applicant has been significantly affected during the relevant period by COVID-19 travel restrictions;
- the applicant meets the definition of an eligible tourism business as defined by the eligible Tourism Attraction and Experience ANZSIC codes outlined in Section 3.5 and the predominant clients for the business's primary activity are tourists; and
- 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.

Business Collection

All of the below eligibility criteria must be met for applicants who are a business collection to be eligible:

- the applicant must be an owner of each business in the collection OR one or more of the businesses is owned by more than one owner, but each of the business has at least one owner in common;
- the annual turnover of the collection's Queensland operations must have been at least \$25 million in any of the 2018-19, 2019-20 or 2020-21 financial years, or if the businesses that make up a business collection have only operated for part of the 2020-2021 financial year, – then financial records may indicate that turnover will be at least \$25 million in 2021-2022 financial year;
- the applicant's combined total turnover in Queensland of the businesses in the collection for the relevant period is at least 50 percent less than the collection's combined total turnover for the operations for the comparison period:
 - in one of the financial years chosen by the applicant - 2018-19, 2019-20, 2020-2021 (e.g., if the applicant chooses the relevant financial year of 2020-2021, the comparison period would be 1 July 2020 to 30 September 2020); or
 - if the businesses that make up a business collection have been operating for a period only part of the 2020-2021 financial year or that period in the relevant years is not indicative of the typical turnover of the business), another period QRIDA considers comparable;
- the business collection has been significantly affected during the relevant period by COVID-19 travel restrictions;
- each business within the business collection meets the definition of an eligible tourism business as defined by the eligible Tourism Attraction and Experience ANZSIC codes outlined in Section 3.5 and the predominant clients for the business's primary activity are tourists;
- on 30 June 2021, the business collection had at least 50 employees in Queensland; with this number including permanent employees, and casual or temporary employees who have been employed for at least 12 months; and

- an applicant may not receive assistance for a business collection if at least one (1) of the businesses in the collection is a business for which the applicant or another applicant has received assistance as a Business under the Program.

All Applicants

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.

To receive the Second Payment, approved applicants need to provide confirmation that as at 8 November 2021 the applicant had the same employee headcount as on 25 September 2021 and must maintain this employee headcount until 31 December 2021; the applicant remains solvent; and remains trading from a premises in Queensland.

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 evidence may be requested including evidence the business operates primarily as a tourism-related business (for example, Australian Tourism Data Warehouse listing, or membership of a Regional Tourism Organisation or tourism-related industry association).

Only one grant per eligible applicant is available under the Program.

Businesses that receive a grant under the Program may also be eligible to receive a grant under the Queensland Government [COVID-19 Business Support Grant and/or COVID-19 Border Business Zone Hardship Grant](#) where eligible.

3.3 Grant Assistance Payable – Payment 1

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

To receive funding of \$1 million:

- the annual turnover of the entity'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 entity that has only operated in Queensland for part of the 2020-2021 financial year Queensland operations; AND
- the entity has at least 50 employees in its Queensland operations as at 30 June 2021; AND
- must maintain the same number of employees who are permanent, or temporary and casual who have been employed for the past 12 months, on 25 September 2021 until 31 December 2021

To receive funding of \$1.5 million:

- the entity's annual turnover in Queensland for any of the relevant financial years 2018–19, 2019–20 or 2020–21 financial years was not less than \$100 million; AND
- the entity has at least 200 employees in Queensland as at 30 June 2021; AND
- must maintain the same number of employees who are permanent, or temporary and casual who have been employed for the past 12 months on 25 September 2021 until 31 December 2021

To receive funding of \$2 million:

- the entity's annual turnover in Queensland for any of the relevant financial years for 2018–19, 2019–20 or 2020–21 was not less than \$200 million; AND
- the entity has at least 500 employees in Queensland as at 30 June 2021; AND

- must maintain the same number of employees who are permanent, or temporary and casual who have been employed for the past 12 months on 25 September 2021 until 31 December 2021

3.4 Grant Assistance Payable – Payment 2

To receive the Second Payment, all applicants must: remain solvent and remain trading from a premises in Queensland.

To receive funding of \$1 million:

- have on 8 November 2021 at least the same number of employees and must maintain this employee number until 31 December 2021

To receive funding of \$1.5 million:

- have on 8 November 2021 at least the same number of employees as on 25 September 2021 and must maintain this employee number until 31 December 2021

To receive funding of \$2 million:

- have on 8 November 2021 at least the same number of employees on 25 September 2021 and must maintain this employee number until 31 December 2021

Business Collection

The businesses that are part of the collection need to have, on 8 November 2021, a combined total of at least the same number of employees who are permanent, or temporary and casual who have been employed for the past 12 months as the businesses had as a combined total on 25 September 2021 and must maintain this employee number until 31 December 2021.

3.5 Eligible Tourism Attraction and Experience ANZSIC codes

Use this ANZSIC code list to check for eligibility for the Major Tourism Experiences Hardship Grants or search the [Australian Bureau of Statistics listing](#) and the predominant clients for the business' primary activity 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

3.6 Who is not eligible?

The following entities are not eligible for funding:

- Businesses not operating in Queensland.
- Any tourism entity owned by local, Queensland or Australian Governments.
- Businesses for which the only source of income is made up of rents, dividends and/or interest payments.

- 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).
- Non-employing businesses, non-for-profit organisations and businesses only utilising contractors (i.e., do not have staff on payroll).
- Businesses defined as eligible by the Eligible ANZSIC codes but cannot demonstrate primary reliance on tourism.
- Businesses which receive grant funding under the Tourism and Hospitality Sector Hardship Grant.

3.7 What can the funding be used for?

As the Grant has been provided to offer relief and support to your business operations in Queensland, funding is intended to be used for expenses associated with carrying on business for Queensland business operations.

This can include direct salary costs for existing Queensland employees.

Successful applicants will be required to enter into a Grant Deed with the Queensland Government.

However, 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.

4. Application Process

4.1 How to apply

Businesses, business collections and non-profit organisations considering applying for the Grant should first contact DTIS to discuss their proposed application 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.

Successful applicants will be required to enter into a Grant Deed with QRIDA.

Applicants will be notified of the outcome of their application in writing.

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. Applications for First Payment and Second Payment will be processed in order of receipt.

You must keep all application evidence and the Queensland Government reserves the right to audit grant recipients.

Unless in exceptional circumstances determined by the Queensland Government, applications must be submitted by applicants and not by third parties.

The Program guidelines and frequently asked questions are available at <https://www.dtis.qld.gov.au/our-work/tourism-hospitality-sector-hardship-program>

4.2 Timeframes to apply

Key dates for grant applications under the Program are:

First Payment

- Applications open 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.

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.

Survey

Approved applicants must also agree to complete and submit a survey within three to six months after approved funding being transferred to their nominated bank account.

4.3 Application

If applicants are asked for additional information, applicants must provide that information as directed.

Failure to submit all required documents could result in an application being declined.

The Grant applications will be processed in order of receipt.

The administration of the Grant allows the Queensland Government to validate and check the authenticity of applications and the applicant's details at any time.

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.

4.4 Supporting evidence

4.4.1 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).

4.4.2 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 only part of the 2020–2021 financial 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.

4.4.3 Employee Numbers

Applicants must provide evidence of employee numbers as outlined in 3.3 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 on 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.

4.4.4 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).

4.4.5 Queensland Trading location

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

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

4.5 Grant Deed

Approved applicants must agree to sign a Grant Deed with QRIDA.

This document will include questions regarding how you used the Grant. It will also set out how the approved applicant will receive the Grant in two (2) equal payments.

The funds will be provided into the applicant's nominated bank account.

The applicant **must** keep all application evidence and the Queensland Government reserves the right to audit grant recipients.

4.6 Other Conditions

DTIS is responsible for the program and have engaged QRIDA to deliver the Program.

The Queensland Government:

- may vary assessment processes at any time, for any reason;
- will only consider those applications that meet the eligibility criteria; and
- will only consider one application for an eligible business.

Applications unless in exceptional circumstances, must be submitted by applicants and not by third parties.

Applicants that fail to follow any conditions imposed on the Grant may have to return the Grant funding to the Queensland Government.

5. Further Information

5.1 Definitions

See APPENDIX 1 – Definitions.

5.2 Frequently Asked Questions

The Program's Frequently Asked Questions are available at <https://www.dtis.qld.gov.au/our-work/tourism-hospitality-sector-hardship-program>.

For further information about the Program or general advice on applications, please contact 13 QGOV (13 74 68).

5.3 Reviews

Applicants may request a review of a decision made by QRIDA in relation to the provision of funding or a declined application under the Program.

Requests for review must be received by QRIDA within 20 business days after receipt of a decision advice.

Applicants will be notified in writing of review outcomes within 30 business days from receipt of the review.

5.4 Privacy policy

Applicants will be required to accept and acknowledge the QRIDA Privacy Policy when submitting an application for funding under the Program. The QRIDA Privacy Policy is available at: www.qrida.qld.gov.au/privacy and sets out general information on how QRIDA collects, uses and discloses individuals' personal information.

5.5 Disclaimer

This publication is to be used as a guide only. The authors have taken reasonable steps to ensure the publication is correct at the time of publication. To the maximum extent permitted by law, the State of Queensland accepts no responsibility and gives no warranty, guarantee or representation about the accuracy, reliability, timeliness, suitability or otherwise of the information contained within this publication. The State of Queensland expressly excludes (to the maximum extent permitted by law) all responsibility and all liability (including without limitation liability in negligence) for all expenses, losses, damages and costs you or any other person might incur for any reason including any use or reliance of information contained in this publication. Any direct or consequential loss or damage suffered because of reliance on this publication is the user's sole responsibility. Persons using information contained in this publication should conduct their own enquiries and rely on independent professional advice.

APPENDIX 1 – Definitions

Annual Turnover: 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* (Cwlth).

ANZSIC: The document called ‘Australian and New Zealand Standard Industrial Classification (ANZSIC)’ published by the Australian Bureau of Statistics. Note: ANZSIC is available on the Australian Bureau of Statistics’ website. [Australian Bureau of Statistics listing](#).

Applicant: An entity applying for financial assistance under the Major Tourism Experiences Hardship Grant.

Associated entity, of an owner of a business: If the owner is a body corporate, a related body corporate; or an entity that, in relation to its business affairs, acts or could reasonably be expected to act in accordance with the owner’s directions or wishes; or in concert with the owner; or an entity that the authority reasonably considers is associated with the owner in relation to its business affairs.

Business is defined as:

- holds an Australian Business Number (ABN);
- has continuously held the same Australian Business Number for the business since 30 June 2021;
- is registered for GST;
- the business was trading from premises in Queensland since at least 30 June 2021;
- on 30 June 2021, the business had at least 50 employees in Queensland and each of these employees who was a casual or temporary employee had been employed by the business in Queensland for at least 12 months immediately before 30 June 2021;
- the annual turnover of the business in Queensland for any of the relevant financial years was not less than \$25 million;
- the business’s primary activity is an activity listed in ANZSIC under class code 4820, 5010, 8921, 8922, 9131 or 9139 and the predominant clients for the business’ primary activity are tourists; 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 an 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.

Business Collection: each of the businesses 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.

Comparison Period: The comparison period, in relation to the relevant period, means a period—

- (a) in one (1) of the relevant financial years chosen by the applicant;
- (b) 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; and
- (c) if the applicant has been operating for a period only part of the 2020–2021 financial year or that period in the relevant years is not indicative of the typical turnover of the business), another period QRIDA considers comparable.

COVID-19 travel restrictions:

- The restrictions placed on persons entering Australia from overseas following the declaration of a human biosecurity emergency under section 475 of the *Biosecurity Act 2015* (Cwlth), in relation to human coronavirus with pandemic potential.
- The following restrictions or prohibitions imposed under section 362B, 362H or 362I of the *Public Health Act 2005*— (i) restrictions imposed on, or the prohibition of, persons entering Queensland from another State or another country; and (ii) restrictions imposed on, or the prohibition of, persons entering or leaving particular premises, or particular areas, in Queensland.

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:

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

Excluded Business: A business that is: a government entity; a local or regional tourism organisation; an industry representative organisation; OR whose only source of income is one (1) or more of the following: earnings from rental properties; interest earned on investments; or dividends.

Excluded Non-profit Organisation: A non-profit organisation that is a government entity; that is a local or regional tourism organisation; that is an industry representative organisation; OR whose only source of income is one (1) or more of the following: earnings from rental properties; interest earned on investments; or dividends.

Tourism-related Industry Associations: Examples of these associations include:

- Adventure Queensland
- Association of Marine Park Tourism Operators
- Queensland Tourism Industry Council
- Ecotourism Australia

Non-profit Organisation: A charity or other non-profit entity that is incorporated under a law of the Commonwealth or a State. The organisation must:

- hold an Australian Business Number (ABN);
- have continuously held the same Australian Business Number since 30 June 2021;
- be registered for GST;
- is and has been since 30 June 2021, trading from premises in Queensland;
- on 30 June 2021, the business had at least 50 employees in Queensland and each of these employees who was a casual or temporary employee had been employed by the organisation in Queensland for at least 12 months immediately before 30 June 2021;
- the annual turnover of the organisation in Queensland for any of the relevant financial years was not less than \$25 million;
- the organisation's primary activity is an activity listed in ANZSIC under class code 4820, 5010, 8921, 8922, 9131 or 9139 and the predominant clients for the business's primary activity are tourists; and
- neither the organisation, nor a member of the organisation's governing body, is an insolvent under administration or is under administration or in receivership or liquidation. Examples of members of the organisation's governing body— a director of the organisation; a member of the organisation's management committee; a trustee of the organisation.

Owner of a Business: the entity that has control and responsibility for conducting the business, either directly or through an associated entity.

Relevant Financial Year: Means any of the following financial years: 2018–2019; 2019–2020; or 2020–2021.

Relevant Period: The period 1 July 2021 to 30 September 2021.

Related body corporate: See the section 9 of the *Corporations Act 2001* (Cwlth).