**Tourism and Hospitality Sector Hardship Grants**

**Independent Financial Confirmation**

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| **Requirements to make an application**  If you are a business applying to claim a grant because of the financial impact your business has experienced in relation to its Queensland operations as a result of COVID-19 travel restrictions (as required in section 9, Schedule 38 of the *Rural and Regional Adjustment Regulation 2011* (Qld)) you are required to:   1. **Application Form**   Complete an application in the **Approved Form** which confirms that the business meets the Eligibility Criteria as set out in the **Tourism and Hospitality Sector Hardship Grants Guideline** (the **Guideline**).   1. **Submit application with evidence of eligibility**   Before the closing date for First Payment applications published on the Queensland Rural and Industry Development Authority’s website – 22 November 2021*,* you may submit the First Payment application together with:   * an accompanying **Independent Financial Confirmation** letter in the form set out below; and/or * financial documents which show you meet the eligibility criteria which may include BAS Statements and ATO records, sales turnover information, business payroll records, payroll tax return information and business financial statements.   If you choose to use the Independent Financial Confirmation letter, the Independent Financial Confirmation must be signed by:   * a **qualified accountant** as defined in the *Corporations Act 2001* (Cth); or * a **registered tax agent** as defined under the *Tax Agent Services Act 2009* (Cth) or * a **registered BAS agent** as defined under the *Tax Services Act 2009* (Cth),   which must meet the following requirements of independence.  **Requirements of independence for confirming accountants and tax professionals**  Where a member of CPA Australia, Chartered Accountants Australia & New Zealand or the Institute of Public Accountants, registered tax agent or registered BAS agent is providing a letter of the type anticipated by these Guidelines they, and the firm they represent, must:   * be engaged by the Applicant on an arm's length basis; * not have a financial interest in the Applicant, the relevant business, their related bodies corporate or affiliates; and * not otherwise have their judgement on the matters to be confirmed in the letter being compromised by bias, conflict of interest or other undue influence.   Please refer to the Guidelines for further details on eligibility requirements and the process for making an application.  Please be aware that:   * Incorrectly or insufficiently completed letters will not be accepted as supporting information. * The Queensland Rural and Industry Development Authority may request further information from the Applicant in order to assess the application and a failure to provide that information may result in the grant not being provided. |

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| **Instructions for qualified accountant / registered tax agent / registered BAS agent**  Where you are requested to provide a confirmation for an applicant applying for a grant under the Scheme, **copy the text from the template below onto your business letterhead** that includes the name, address and ABN/ACN of your business or employer.  All requested information (including within the tables) must be provided, and the confirmation should not be provided unless you are satisfied of the matters to be confirmed. If you are so satisfied, sign the letter (digital signature block accepted) ensuring it includes:   1. Your name and position title 2. Contact telephone number and email address 3. Professional registration details and registration number   Submitted information will be assessed in accordance with the Scheme and is subject to the Guidelines and the Queensland Rural and industry Development Authority’s Privacy Policy, available at: [www.qrida.qld.gov.au/privacy](http://www.qrida.qld.gov.au/privacy). You must also meet the requirements for independence set out in this document.  Notes are included in the template letter to assist in completing it and further guidance is provided in the Guidelines. The legislative basis for the Scheme is provided in the *Rural and* *Regional Adjustment (Tourism and Hospitality Sector Hardship Grants Scheme) Amendment Regulation 2021* (Qld)  **More information for businesses**   1. [www.business.qld.gov.au](http://www.business.qld.gov.au) has information on starting and developing businesses. 2. [www.business.gov.au](http://www.business.gov.au) is a resource for the Australian business community provided by the Australian Government. 3. To find answers to your tax questions, go to [www.ato.gov.au](http://www.ato.gov.au). |

***Qualified accountants/registered tax agents/registered BAS agents – please note to copy the text from the template below onto your business letterhead that includes the name, address and ABN/ACN of your business or employer.***

**Tourism and Hospitality Sector Hardship Grants – Independent Financial Confirmation**

This confirmation is being provided to support an application for assistance under the Tourism and Hospitality Sector Hardship Grants (the **Scheme**) made by the Applicant named below.

**The Applicant**

The Applicant to which this confirmation relates is:

|  |  |
| --- | --- |
| **\*Business name** |  |
| **Business address (physical operating location)** |  |
| **Australian Business Number (ABN)** |  |
| **Business contact and position** |  |

\*This must be the same entity name under which the application is being made.

I confirm that:

1) I am a:

*[Note: check the appropriate shaded box in the table below]*

|  |  |
| --- | --- |
|  | qualified accountant as defined in the *Corporations Act 2001* (Cth) |
|  | a registered tax agent as defined under the *Tax Agent Services Act 2009* (Cth) |
|  | a registered BAS agent as defined under the *Tax Services Act 2009* (Cth) |

2) Myself and the firm I represent meet the requirements of independence from the Applicant;

*[Note: refer to “Requirements to make this application” above for independence requirements]*

3) The Applicant has informed me that the information provided to me is consistent with normal business practice and has not been manipulated for the purpose of receiving assistance under the Scheme; and

4) The Applicant is an existing client, or is a new client and I have complied with statutory obligations and undertaken appropriate due diligence to verify the identity of my client.

**Independent Financial Confirmation of Eligibility Criteria**

I confirm that, based on the financial records provided to me by the Applicant (whose details are set out above): *[Note check/fill in the appropriate shaded boxes in the tables below]*

1. The Applicant has met the selected eligibility requirement below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | annual turnover in relation to Queensland operations of more than $75,000 in any one of the 2018-19, 2019-20 and 2020-21 financial years on the basis that it has an annual turnover of more than $75,000 for the financial year shown below | Financial Year | | |
| 2018/19 | 2019/20 | 2020/21 |
|  |  |  |
|  | has been operating for less than one whole financial year, and according to its financial records, its annual turnover for the 2021-2022 financial year can reasonably be expected to be more than $75,000 | | | |

1. The Applicant’s total wages and superannuation paid by the business to its employees in their Queensland operations either for the 2018-19, 2019-20 or 2020-21 financial years and whether the Applicant traded during each of those financial years is as indicated in the below table

|  |  |  |  |
| --- | --- | --- | --- |
| Financial Year (FY) | | | |
|  | 2018-19 | 2019-20 | 2020-21 |
| Business traded during relevant FY |  |  |  |
| Select relevant FY for payroll amount below |  |  |  |
| Payroll in selected FY | $ | | |

*[Note: The information provided by you may be used to assess your eligibility for additional support* *for medium tourism and hospitality businesses and large tourism and hospitality businesses in Queensland].*

3. The Applicant has experienced a reduction in turnover in relation to Queensland operations of at least 70% during the nominated 7-day period set out below between 1 July 2021 and 30 September 2021 when compared against turnover achieved by the entity during the same 7-day period in 2018-19, 2019-20 or 2020-21 (or if the period on this basis is not indicative of the entity’s typical weekly turnover unaffected by COVID-19 travel restrictions, a comparable 7-day period) as shown below):

|  |  |  |
| --- | --- | --- |
|  | **Period** | **Turnover** |
| **Nominated period** | [insert 7-day period between 1 July 2021 and 30 September 2021] | [insert turnover] |
| **Comparison period** | [insert the same 7-day period in 2018-19, 2019-20 or 2020-21 (as nominated below) or other indicative period – see above] | [insert turnover] |
| **Decline in turnover between nominated period and the comparison period** | [insert decline in turnover in % - which must be at least 70%] | |

I confirm I have not conducted an audit or assurance engagement to verify the reliability, accuracy or completeness of the information the applicant has provided to me and do not express an audit opinion or a review conclusion on the applicant’s turnover.

By signing this letter I also acknowledge and consent to the State of Queensland (including through the Queensland Rural and industry Development Authority and Department of Tourism Innovation and Sport) collecting, retaining, using and disclosing any personal information contained in this letter for the purposes set out in the [**Privacy Collection Notice**](https://www.qrida.qld.gov.au/privacy)**.**

[*Signature of qualified accountant, registered tax agent or registered BAS agent*]

[Insert Date] 2021

**Details of Person Providing Confirmation**

[*Qualified accountant, registered tax agent or registered BAS agent’s details to be provided:*

* *name, position title*
* *contact telephone number, email address*
* *professional registration details and registration number*]