

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

Tourism and Hospitality Sector Hardship Grants

The Grants provide targeted support to eligible Queensland tourism and hospitality businesses and non-profit organisations to continue offering a viable product, retain workers and be in a position to retain and ramp-up their workforce as interstate tourism markets fully open.

Eligible tourism and hospitality businesses may be eligible for grants of up to \$100,000 for 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. What payments are available?

Eligible applicants will receive the Grant funding as follows:

Business Type	Queensland Annual Payroll Size (relevant Financial Year)	First Payment (excl. GST)	Second Payment (excl. GST)	Total Available Funding (excl. GST)
Eligible employing small tourism and hospitality business	Less than \$1.3 million	\$15,000	\$15,000	\$30,000
Eligible employing medium tourism and hospitality business	\$1.3 million and \$10 million inclusive	\$25,000	\$25,000	\$50,000
Eligible employing large tourism and hospitality business	More than \$10 million	\$50,000	\$50,000	\$100,000

Note:

- Eligible employing tourism and hospitality businesses includes non-profit organisations.
- Both the First Payment AND Second Payment are contingent on applicant meeting required eligibility criteria

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?

Applicants for the Grant can be:

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

Applicants must:

- hold a valid Australian Business Number (ABN); and
- have continuously held the same Australian Business Number for the business since 30 June 2021; and
- be registered for GST; and
- be trading from premises in Queensland since 30 June 2021; and
- for a business, 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; or
- for a non-profit organisation, 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.

3.2 Eligibility criteria

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

- meet the definition of an eligible tourism or hospitality business as defined by the eligible ANZSIC codes outlined in 3.3;
- the entity's turnover in Queensland for a nominated 7-day consecutive period between 1 July 2021 and 30 September 2021 is at least 70% less than:
 - a) the entity's turnover in Queensland for the same period in 2018-19, 2019-20 or 2020-21; or
 - b) if the period mentioned in paragraph (a) is not indicative of the entity's typical weekly turnover unaffected by COVID-19 travel restrictions—another period of 7 consecutive days QRIDA considers is comparable to the nominated 7-day period –
examples where this may apply include: the entity was not operating during the same period in 2018-19, 2019-20 or 2020-21 or the entity's turnover during the period mentioned in paragraph (a) was affected by a significant event;
- has experienced significant impacts in relation to their Queensland operations during the nominated 7-day period as a result of COVID-19 travel restrictions;
- have an annual turnover of over \$75,000 in relation to their Queensland operations during any of the 2018-19, 2019-20 or 2020-21 financial years or for a recently started business, provide financial records to indicate this will reasonably be met in the 2021-22 financial year;
- employ at least 1 employee as at 30 June 2021 in their Queensland operations (in addition to the business owners and be employed on the business's payroll);
- must be trading from a premises in Queensland.

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

For an entity that has been trading for less than one financial year, the maximum amount of assistance payable under the Grant is \$30,000.

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

The Grant assistance payable will be made in two (2) equal payments.

To receive the Second Payment, approved applicants need to provide confirmation that as at 8 November 2021 the entity is still employing at least one (1) employee in their Queensland operations; remains solvent; and remains trading from a premises in Queensland.

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

3.3 Eligible ANZSIC codes

Use this ANZSIC code list to check for eligibility, or search the [Australian Bureau of Statistics listing](#).

Eligible ANZSIC codes

The applicant's primary activity is an activity listed in the below ANZSIC class codes.

Code	Description
4400	Accommodation
4511	Cafes and Restaurants
4512	Takeaway Food Services
4513	Catering Services
4520	Pubs, Taverns and Bars
4530	Clubs (Hospitality)
4820	Water Passenger Transport
5010	Scenic and Sightseeing Transport
7220	Travel Agency and Tour Arrangement Services
8910	Museum Operation
8921	Zoological and Botanical Gardens Operation
8922	Nature Reserves and Conservation Parks Operation
9001	Performing Arts Operation
9003	Performing Arts Venue Operation
9131	Amusement Parks and Centres Operation

Supplementary ANZSIC codes

The applicant's primary activity and business description is an activity listed in the below ANZSIC class codes and the applicant can demonstrate the predominant clients for the organisation's primary activity are tourists.

Code	Description
4279	- Art gallery operation - Souvenir shop
4621	- Tour bus
4623	- Private transfer and limousine services
6611	- Passenger Car Rental and Hiring
6619	- Rental or hiring of boats, buses, caravans, houseboats, motorcycles, motorhomes without crew
6962	- Tourism development consulting service
7299	- Arts promotion, booking agency, conference management service, corporate event organisation

Code	Description
	<ul style="list-style-type: none"> - Entertainment promotion, event management service, events booking agent, events consulting service, events management - Functions booking agent, promotion of music festivals, sport and similar event promotion, - Sports ticketing, theatre/concert booking, theatre promotion, theatre ticket agency - Tourist bureau service, tourism information centre - Trade display services, wedding planner
9139	<ul style="list-style-type: none"> - Abseiling adventure - Bungy jumping operation - Bush walking operation - Camel trek tours - Canyoning adventure operation - Cave diving operation - Horse-riding and night camping tours - Jet boat river rafting operation - Outdoor adventure operation - Para-gilding and para-sailing adventure tours - White water rafting operations and tours

3.4 Who is not eligible?

The following entities are not eligible for funding:

- Businesses or non-profit organisations not trading from premises in Queensland.
- Businesses or non-profit organisations whose only source of income is one or more of the following: earnings from rental properties; interest earned on investments; or dividends.
- Businesses and non-profit organisations that have already been approved for a Tourism and Hospitality Sector Hardship Grant (i.e., only one (1) grant will be approved for an eligible applicant).
- Non-employing businesses and businesses only utilising contractors (i.e., do not have staff on payroll).
- Businesses and non-profit organisations not operating under an eligible ANZSIC codes or supplementary ANZSIC codes.
- Businesses or non-profit organisations operating under a supplementary ANZSIC code but cannot demonstrate the predominant clients its primary activity are tourists.
- A government entity, including any tourism entity owned by a local, state or federal government.
- Regional and local tourism organisations.
- Industry representative associations and organisations.
- Businesses that have received grant funding under the Major Tourism Experiences Hardship Grant.

3.5 What can the funding be used for?

The purpose of funding is to provide relief and support for eligible tourism and hospitality businesses and non-profit organisations affected by COVID-19 travel restrictions for the carrying on of business operations in Queensland, including to help maintain employment for their employees in Queensland.

The funding 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 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 When and how can you apply?

Applicants are required to complete an online application form and attach the required documentation as outlined in the Application Assessment section.

Approved applicants will receive the Grant assistance in two (2) payments and will need to provide confirmation of their eligibility to receive the Second Payment.

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

Applications can be made at www.dtis.qld.gov.au/our-work/tourism-hospitality-sector-hardship-program.

All applicants meeting eligibility criteria will receive a hardship grant.

4.2 What are the timeframes?

Grant Application

Applications for the First Payment will be open for six weeks:

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

Completed applications will be processed in order of receipt.

Payments

The Grant assistance payable to approved applicants will be made in two (2) payments:

- First Payment – half of the total approved grant amount will be paid within two weeks of QRIDA confirming eligibility and approving the application.
- Second Payment – the remaining half of the total approved grant amount will be paid within two weeks of QRIDA confirming eligibility and approving the application.

Approved applicants can submit eligibility confirmation for their Second Payment between:

- 9am AEST Monday 8 November 2021 to 6.00pm AEST Monday 6 December 2021.

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 Online application

Complete an online application form available at <https://www.dtis.qld.gov.au/our-work/tourism-hospitality-sector-hardship-program>

All applications must be submitted electronically. Physical applications will not be accepted by any office or post.

There is no application fee.

Applicants must fully complete their application and provide all supporting evidence. If QRIDA asks for additional information, applicants must provide that information as directed by QRIDA.

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

The administration of the Grant Program 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.

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

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

4.4 Supporting evidence

- a. Applicants are required to demonstrate the entity's turnover in Queensland for a nominated 7-day period is at least 70% less than the entity's turnover in Queensland for the comparison period. You may:
 - Provide sales turnover information from your business records for the relevant periods, or
 - Rely on a dated letter on letterhead issued by a member of CPA Australia, Chartered Accountants Australia & New Zealand or the Institute of Public Accountants, registered tax agent or registered BAS agent.
- b. Applicants are required to confirm they have experienced significant impacts to their Queensland operations during the nominated 7-day period as a result of COVID-19 travel restrictions. You may:
 - Detail the impact/s of COVID-19 travel restrictions on business operations (e.g. employee/workforce loss and/or reduced hours; or scaling back operating hours; or booking cancellations and forward booking data; or inability to access finance).
- c. Applicants are required to demonstrate they employed at least one employee as at 30 June 2021 in their Queensland operations (in addition to the business owners and be employed on the businesses payroll) and for the second payment show they continue to employ at least one employee as at 8 November 2021. Evidence may include:
 - business financial statements, business payroll records, payroll tax return information; or
 - a dated letter on letterhead issued by a member of CPA Australia, Chartered Accountants Australia & New Zealand or the Institute of Public Accountants, registered tax agent or registered BAS agent.
- d. Applicants are required to demonstrate their annual payroll during a relevant financial year for their Queensland operations. Evidence may include:
 - business payroll records, payroll tax return information; or
 - a dated letter on letterhead issued by a member of CPA Australia, Chartered Accountants Australia & New Zealand or the Institute of Public Accountants, registered tax agent or registered BAS agent.
- e. Applicants are required to demonstrate annual turnover over \$75,000 for their Queensland operations in any of the 2018-19, 2019-20 or 2020-21 financial years. For a recently started business, provide financial records to indicate this will reasonably be met in the 2021-22 financial year. Evidence may include:
 - BAS statements or ATO records;
 - a dated letter on letterhead from a member of CPA Australia, Chartered Accountants Australia & New Zealand or the Institute of Public Accountants, registered tax agent or registered BAS agent; or
 - for a recently started business, provide financial records to indicate this will reasonably be met in the 2021-22 financial year.
- f. Applicants are required to confirm their primary business activity is within one of the Eligible ANZSIC codes. Applicants registered under one of the supplementary ANZSIC industry codes must also demonstrate primary reliance on tourism by providing other evidence including:
 - listing on Australian Tourism Data Warehouse;
 - Regional or Local Tourism Organisation membership; or
 - Tourism-related industry association membership (refer APPENDIX 1 – Definitions).
- g. To verify your operating location, you may provide:
 - utility bills for the business location; or
 - commercial or retail lease agreement for the premises.

A template is available at <https://www.dtis.qld.gov.au/our-work/tourism-hospitality-sector-hardship-program> setting out what the accountant or tax professional's letter must include and what a declaration of hardship must include.

4.5 Notification of outcome

All applicants will be notified of the outcome of their application by email.

Successful applicants will receive an approval email advising the application has been approved. The email will also confirm the terms and conditions of funding.

Approved applicants will receive the approved Grant funds in two equal payments into their nominated bank account.

Information on the process for appeals will be provided to declined applicants as part of the outcome notification.

4.6 Survey

Recipients must complete and submit a survey within three to six months after the funding has been transferred to their nominated bank account. The survey will include questions regarding how you used the grant funding.

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

5. 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.

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

6. Further Information

6.1 Definitions

See APPENDIX 1 – Definitions.

6.2 Frequently Asked Questions

The Program's Frequently Asked Questions are available at 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).

6.3 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.

6.4 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.

6.5 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

Queensland Annual Payroll: The total of the wages and superannuation paid by the entity to its Queensland employees during the relevant financial year.

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. <https://www.ato.gov.au/Calculators-and-tools/Business-industry-code-tool/>.

Applicant: An entity applying for financial assistance under the Tourism and Hospitality Sector Hardship Grant.

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;
- since 30 June 2021, the business was trading from premises in Queensland; 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 the owner of the business.

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.

Comparison period: comparison period, in relation to a nominated 7-day period, means:

(a) a period in 1 of the relevant financial years chosen by the applicant; and that comprises the same days as the applicant’s nominated 7-day period.

Example — If the applicant’s nominated 7-day period is 1 to 7 August 2021, and the applicant chooses the relevant financial year of 2020–2021, the comparison period would be 1 to 7 August 2020.

(b) if the period mentioned in paragraph (a) is not indicative of the entity’s typical weekly turnover unaffected by COVID-19 travel restrictions—another period of 7 consecutive days QRIDA considers is comparable to the nominated 7-day period –

Examples where this may apply include —the entity was not operating during the same period in the relevant financial years or the entity’s turnover during the period in mentioned in paragraph (a) was affected by a significant event.

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:

- Accommodation Association Australia
- Adventure Queensland
- Association of Australian Convention Bureaux
- Association of Marine Park Tourism Operators
- Business Events Council of Australia
- Caravan Parks Association of Queensland
- Caravan Trade and Industries Association of Queensland
- Queensland Tourism Industry Council
- Queensland Hotels Association
- Restaurant and Catering Association
- Ecotourism Australia
- Exhibition & Event Association of Australia
- Professional Conference Organisers Association

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;
- since 30 June 2021, the organisation was trading from premises in Queensland;
- 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.

Nominated 7-day period: Means a period of any 7 consecutive days that— (a) is nominated by the applicant; and (b) starts not earlier than 1 July 2021 and ends no later than 30 September 2021.

Owner of a Business: means a sole trader, partnership, private company, public company or trust that carries on the business

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.