



Queensland

Rural and Regional Adjustment (Tourism Business Professional Advice Rebate Scheme) Amendment Regulation 2021

Subordinate Legislation 2021 No. 69

made under the

Rural and Regional Adjustment Act 1994

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1 Short title

This regulation may be cited as the *Rural and Regional Adjustment (Tourism Business Professional Advice Rebate Scheme) Amendment Regulation 2021*.

2 Regulation amended

This regulation amends the *Rural and Regional Adjustment Regulation 2011*.

3 Amendment of s 3 (Approval of schemes—Act, s 11)

Section 3(1), from ‘17,’ to ‘21,’—
omit, insert—

17 to 21 and

4 Insertion of new sch 19

After schedule 18—
insert—

**Schedule 19 Tourism Business
Professional Advice
Rebate Scheme**

section 3(1)

1 Objective of scheme

The objective of the scheme is to help businesses in a tourism industry that have been financially affected by COVID-19.

2 Purpose of assistance

The purpose of assistance under the scheme is to give rebates to owners of eligible businesses to

offset the cost of eligible professional advice received from a suitably qualified professional adviser.

3 Definitions for schedule

In this schedule—

ANZSIC means the document called ‘Australian and New Zealand Standard Industrial Classification (ANZSIC)’ published by the Australian Bureau of Statistics, as amended from time to time.

Note—

ANZSIC is available on the Australian Bureau of Statistics’ website.

applicant means an entity applying for assistance under the scheme.

eligible business see section 4.

eligible financial advice means written financial advice about 1 or more of the following matters—

- (a) business rationalisation, resizing or downsizing;
- (b) debt refinancing;
- (c) debt recovery;
- (d) expense management to assist in suspending a business.

eligible human resources advice means written human resources advice about 1 or more of the following matters—

- (a) workforce planning;
- (b) workplace relations policies and procedures;
- (c) staff performance and disciplinary matters;
- (d) negotiating employee contracts;

- (e) terminating employees' employment and related payments.

eligible legal advice means written legal advice about 1 or more of the following matters—

- (a) contract development;
- (b) compliance with—
 - (i) laws related to taxes or employment; or
 - (ii) industrial agreements or instruments;
- (c) ending property or supplier contracts.

eligible professional advice, for an eligible business, means 1 or more of the following types of advice received by the business on or after the day of the commencement, if the advice relates to the operation of the eligible business—

- (a) eligible financial advice;
- (b) eligible human resources advice;
- (c) eligible legal advice.

employee, of a business—

- (a) means an individual who is employed, or usually employed, by the business; and
- (b) includes the following persons—
 - (i) an owner of the business;
 - (ii) a person who performs work under a contract for services with the business, including, for example, a subcontractor.

owner, of a business, means—

- (a) a sole trader who spends labour on, and derives income from, the business; or
- (b) in relation to a partnership, company or trust that carries on the business—the partners in the partnership, shareholders in the

company or beneficiaries of the trust who spend labour on, and derive income from, the business.

scheme means the scheme set out in this schedule.

suitably qualified professional adviser, for eligible professional advice, means a person who—

- (a) is an owner or employee of a business—
 - (i) that provides professional services; and
 - (ii) for which an entity holds an Australian Business Number; and
- (b) is based in Queensland; and
- (c) has—
 - (i) the relevant qualifications and experience to give the advice; and
 - (ii) membership of a professional body that entitles the adviser to give the advice.

Examples of a professional body for subparagraph (ii)—

Institute of Public Accountants, CPA Australia, Chartered Accountants Australia and New Zealand, Australian Human Resources Institute, Queensland Law Society, Bar Association of Queensland

tourism industry means an industry classified under ANZSIC within class code 4279, 4400, 4511, 4513, 4520, 4530, 4623, 4820, 5010, 6611, 7220, 7299, 8910, 8921, 8922, 9003, 9131 or 9139.

4 Meaning of *eligible business*

- (1) A business is an *eligible business* if—
 - (a) the owner of the business—

- (i) holds an Australian Business Number for the business; and
- (ii) has continuously held the same Australian Business Number for the business since 1 February 2020; and
- (b) the business is, and has since 1 February 2020 been, registered for GST; and
- (c) the business has its headquarters in Queensland; and
- (d) the business primarily operates in a tourism industry in Queensland; and
- (e) immediately before 1 February 2020, the business primarily operated for the domestic or international tourism market; and
- (f) on 1 February 2020, the business had—
 - (i) at least 1, but not more than 199, full-time employees; or
 - (ii) if the business had employees other than full-time employees—at least 1, but not more than 199, equivalent full-time employees; and
- (g) either—
 - (i) the business received a jobkeeper payment each fortnight between 28 September 2020 and 28 March 2021, both dates inclusive; or
 - (ii) the annual turnover of the business for 2020 was at least 30% less than the annual turnover of the business for 2019; and
- (h) under the Queensland tourism business financial counselling service, the business has received—
 - (i) a business health check report; and

- (ii) a referral to receive eligible professional advice.
- (2) For subsection (1)(f)(ii), the number of equivalent full-time employees of a business is worked out using the formula—

$$E = F + \frac{P}{35}$$

where—

E means the number of equivalent full-time employees of the business.

F means the number of full-time employees of the business.

P means the total number of hours worked each week by employees other than full-time employees.

- (3) However, a business is not an *eligible business* if the business is—
- (a) a local or regional tourism organisation; or
 - (b) a business operated by a local government or the Commonwealth government; or
 - (c) a non-profit organisation.
- (4) In this section—

full-time employee, of a business, means an employee of the business who ordinarily works for at least 35 hours each week for the business.

jobkeeper payment see the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020* (Cwlth), section 4(1).

non-profit organisation means a charity or other not-for-profit entity that is—

- (a) incorporated under a law of the Commonwealth or a State; and
- (b) either—
 - (i) registered under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth) or the *Collections Act 1966*; or
 - (ii) registered or otherwise authorised to raise funds under a law of another State.

Queensland tourism business financial counselling service means the program called ‘Queensland tourism business financial counselling service’ that is—

- (a) administered by the tourism department; and
- (b) published on the tourism department’s website.

tourism department means the department in which the *Tourism and Events Queensland Act 2012* is administered.

5 Nature and amount of assistance

- (1) The nature of assistance available to an applicant under the scheme is a rebate to offset the cost of receiving eligible professional advice from a suitably qualified professional adviser.
- (2) The maximum amount of assistance payable under the scheme is the lesser of the following amounts—
 - (a) 50% of the cost of the eligible professional advice;
 - (b) \$2,500.

6 Eligibility criteria

- (1) An applicant is eligible to receive assistance under the scheme if the applicant—
 - (a) is an owner of an eligible business; and
 - (b) has received eligible professional advice for the eligible business; and
 - (c) has paid in full for the eligible professional advice.
- (2) However, an applicant is not eligible to receive assistance under the scheme—
 - (a) in relation to an eligible business for which the applicant or any other person has received or has been approved to receive assistance under the scheme; or
 - (b) for eligible professional advice received from a suitably qualified professional adviser who is a related entity, or an employee of a related entity, of an owner of the eligible business to which the application relates.
- (3) In this section—

related entity, of an owner of an eligible business, means—

 - (a) a company of which the owner is a director or shareholder; or
 - (b) a director or shareholder of—
 - (i) a company mentioned in paragraph (a); or
 - (ii) a company of which a company mentioned in paragraph (a) is a shareholder; or
 - (c) an employee of the business; or
 - (d) a spouse, child, stepchild, parent, step-parent, brother, sister, stepbrother,

stepsister, grandparent or legal guardian of the owner of the business.

7 Requirements for applications

- (1) An application for assistance under the scheme must—
 - (a) be made to the authority on the authority's application form; and
 - (b) be accompanied by the documents stated in the application form; and
 - (c) be received by the authority no later than 30 June 2022.
- (2) If the authority asks the applicant to provide further information to decide the application, the applicant must provide the information.

8 Deciding applications

- (1) The authority must consider, and decide to approve or refuse to approve, each application for assistance under the scheme that complies with section 7(1).
- (2) The authority must consider applications in the order they are received by the authority.
- (3) The authority must approve an application if the authority is satisfied the applicant is eligible for assistance under section 6.
- (4) The authority must refuse an application for assistance to the extent the authority's assistance funds for the scheme are not enough to pay for the assistance.
- (5) If the authority refuses to approve the application, the authority must give the applicant written notice of the decision.

ENDNOTES

- 1 Made by the Governor in Council on 17 June 2021.
- 2 Notified on the Queensland legislation website on 18 June 2021.
- 3 The administering agency is the Department of Agriculture and Fisheries.

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