

COVID-19 Marine Tourism Rebate Frequently Asked Questions

General

Why has the Queensland Government launched this rebate program?

Queensland's tourism and events industry has been considerably impacted by the COVID-19 pandemic.

The COVID-19 Marine Tourism Rebate is part of the Queensland Government's tourism and events response package to extend relief measures, provide business support programs and grants, and deliver a North Queensland tourism and events recovery package.

The Tourism Industry Economic Recovery package will deliver immediate benefits and provide cash flow relief to help tourism and events businesses to survive and revive.

The COVID-19 Marine Tourism Rebate, as part of the North Queensland tourism and events recovery package, supports tourism vessel operators that have suffered losses of income because of COVID-19 travel restrictions. The Rebate scheme is designed to assist eligible applicants by offsetting the cost of privately-owned marina berthing fees for those businesses operating in eligible local government areas, focusing on the Douglas and Whitsundays local government areas, and supporting approximately 100 marine tourism businesses.

This complements the existing \$72 million in direct investment for the tourism and events industry under Queensland's Economic Recovery Strategy – Unite and Recover for Queensland jobs.

Applying

How do I apply?

The COVID-19 Marine Tourism Rebate (MTR) is an online application process and will be available from Monday, 7 September 2020.

The Queensland Rural and Industry Development Authority (QRIDA) will be administering the MTR on behalf of the Department of State Development, Tourism and Innovation (DSDTI).

The guidelines with a link to QRIDA's portal user account site available on DSDTI's website at www.dsditi.qld.gov.au.

If you don't already have a QRIDA portal user account, you can create an account or update your details prior to applications opening. Please note creating a user account in the QRIDA portal is not an application or expression of interest for the MTR. In preparation for applications opening, please familiarise yourself with the MTR guidelines.

Marine tourism businesses can create an account on the QRIDA website in preparation for the opening of the MTR and start to put together the information and documentation required to speed up the application process.

From 9:00am on 7 September 2020, QRIDA's application portal will open to applications for the COVID-19 Marine Tourism Rebate.

Who can apply?

The Rebate is only open to marine tourism businesses utilising privately-owned marina berths in an eligible local government area of the Douglas and Whitsundays local government areas. Marine tourism operators must demonstrate they have suffered a loss of income due to the closure of Australia's border to international visitors as a result COVID-19.

The marine tourism business must be headquartered in Queensland and have already paid fees for a privately-owned marina berth in an eligible local government area of the Douglas and Whitsundays local government areas for all or part of the financial year period from 1 July 2020 to 30 June 2021.

What is the closing date for applying?

The program will remain open until the program is fully subscribed and funds are expended. Applications will be processed on a first come, first serve basis, and therefore not all applications will be successful.

How much will be paid as a rebate?

The rebate will be up to a maximum of \$20,000 per successful applicant on production of documented evidence of paid privately-owned marina berthing fees for 2020/21, in the eligible local government area.

Can I amend my application after submission?

No, but you must advise QRIDA of any changes that are likely to affect your eligibility. This advice can be provided after submission via the 'Upload additional documentation' option in the portal associated with the application or via email to contact_us@qrda.qld.gov.au quoting your application number.

Can I submit more than one application?

No. Multiple applications will not be accepted from one applicant organisation.

Can my business advisor apply for the rebate on my behalf with my permission?

Yes. Your business advisor or another party may submit an application with your consent. To provide this consent download an Applicant Consent Form available in the QRIDA application portal, complete and provide to the party submitting the application for uploading with your application.

When will I find out if my application is successful?

All applicants will receive formal notification of the outcome of the application at the earliest possible time. However, please note that this stage involves a detailed assessment and due diligence process. Successful applicants will receive an approval letter confirming the terms and conditions of funding.

After approval, successful applicants will receive 100 per cent of the eligible funding amount approved as an up-front payment.

Can I submit my application before I have gathered all my evidence to hold my place in line?

No. You must submit a completed application, which includes all supporting evidence as requested in the application form, in order to be considered for the rebate.

What happens to the information I supplied in my application?

QRIDA's Privacy Policy, available at www.qrida.qld.gov.au/privacy, sets out general information on how QRIDA collects, uses, and discloses individuals' personal information. The application form for this program contains specific information on how personal information will be collected, used, and disclosed. Applicants should note that broad details of successful proposals, agreed outcomes, progress and the level of funding awarded may be published by the Queensland Government.

Some information may be used to promote funded activities. Personal information will not be disclosed to any other third party without consent, unless required by law or for the purposes of *Information Privacy Act 2009*. The provisions of the *Right to Information Act 2009* apply to documents in the possession of the Queensland Government.

Eligibility

What is an eligible marine tourism business?

For a business to be considered an eligible marine tourism business* to receive funding under MTR, it must meet all of the following criteria:

- have an established marine operating base in Queensland with an interstate/international tourism-related focus, e.g. satisfactory evidence required such as bookings from interstate /international travel agencies
- have a valid Australian Business Number active as at 1 February 2020
- be registered for GST
- headquarters be located in Queensland and have paid fees for a privately-owned marina berth in an eligible local government area for all or part of the financial year period from 1 July 2020 to 30 June 2021
- have suffered a loss of income because of the COVID-19 travel restrictions and subsequent border closures that commenced on 1 February 2020. A short narrative of the impact on the business with supporting information will be required
- have fewer than 200 full time equivalent employees as at 1 February 2020
- have an annual turnover of more than \$75,000 for the 2018/19 or 2019/20 financial year, or for recently commenced businesses that hadn't worked for the full financial year, be able to provide financial records to show that a proportionate amount of the annual turnover was met for the period of the financial year they operated
- not be insolvent or have owners or directors that are an undischarged bankrupt.

*Note: Licensed marine tourism operators must possess a Vessel Certificate of Operation from the Australian Maritime Safety Authority and a Permit to Operate on the Great Barrier Reef from the Great Barrier Reef Marine Park Authority.

Why are applications only open to businesses with an annual turnover of more than \$75,000?

The rebate is aimed at supporting micro, small and medium size businesses. An annual turnover of \$75,000 is the threshold for when the Australian Taxation Office requires a business to register for GST, another requirement of the program. If your business is not eligible for this funding you may still be eligible for other support in the [Queensland Government's COVID-19 response package](#).

If I have more than one business with a different ABN for each, can I receive assistance for each business?

Yes, in these circumstances each business under a separate ABN may be eligible for a rebate under the scheme provided each business meets all other eligibility criteria.

Can I apply if I have received other Queensland Government grants?

The applicant must also make a declaration in the application if they are the financial beneficiary of any other Queensland Government funding.

Do I have to be operating an existing business to be eligible to apply?

Yes. Your application must be for an existing operating business with a valid Australian Business Number active as at 1 February 2020.

Can I apply if I am a Sole Trader?

Yes, provided you meet all of the eligibility criteria.

Can I apply for a Rebate for more than 1 marine tourism vessel or more than 1 berth?

Yes, the rebate payment is a maximum of \$20 000 per operator, regardless of the number of vessels or privately-owned marina berths leased. For example, if you operate two marine tourism vessels berthed in a privately-owned marina for a total cost of \$30 000, the maximum rebate payment you could receive is \$20 000.

Can I apply for a Rebate for marina licence / rental fees?

Yes, if the evidence of payment of such fees shows evidence of the costs for a privately-owned marina berth. For example, if you pay marina licence fees to the Hamilton Island Marina, your evidence needs to show the marine berthing costs as part of your licensing fees paid.

Can I apply for a Rebate if my current marina fees are paid at a discount rate?

Yes. Many marinas are offering discounted berthing fees to their customers due to the impacts of COVID-19. Berthing fees at privately-owned marinas for all or part of the financial year period from 1 July 2020 to 30 June 2021 are eligible if the fees have been invoiced at a discounted rate.

For example, the privately-owned marina berth fees have been reduced by 20 per cent, you need to supply the official marina invoice and receipt which details the actual payments you have made for your berth during the 2020/21 financial year.

Can I apply for the Rebate for future unpaid marine berthing fees?

No. The rebate is only available as a reimbursement for 2020/21 privately-owned marine berthing fees already paid, in an eligible local government area, by the marine tourism business. Payment of privately-owned marine berth fees are only eligible for fees paid for the period from 1 July 2020.

Operators are not required to have paid the entire 12 months of privately-owned marina berth fees upfront to 30 June 2021, though if you have paid any fees in advance, those fees are eligible for the rebate. For example, if you currently pay these fees on a monthly basis and you decide to pay for the full year to 30 June 2021, the business would be eligible to apply for a rebate for fees paid in advance.

Note the maximum rebate of \$20 000 per marine tourism business operator applies for privately-owned marine berthing fees regardless of the number of months paid for the period from 1 July 2020 to 30 June 2021.

Does my business have to be located in Queensland?

Yes. The business must be headquartered in Queensland and have paid private marina berthing fees in the eligible local government area during the financial year period from 1 July 2020 to 30 June 2021.

To demonstrate your business is located in Queensland, the 'Main Business Location' of the applicant's ABN must be listed as being in Queensland on the Australian Business Register (ABR) at the time of application, at www.abr.gov.au.

If the ABR listing for the applying business does not list a Queensland address as the main business location, you must provide evidence of a Queensland operation as part of your application.

Evidence of a Queensland operation may include:

- a copy of the applicant's Australian Securities and Investments Commission (ASIC) Company Statement listing a Queensland address as 'principal place of business' or
- a letter from the applicant's accountant confirming the business operates from a regional Queensland location.

Do I need to be registered for GST?

Yes. The business must be registered for GST as at 1 February 2020 to be eligible for funding under this program. All businesses that have an annual turnover of \$75,000 or greater are required to register for GST. If your business is not registered for GST visit www.ato.gov.au/Business/GST/Registering-for-GST to find out more.

The Queensland Government recommends you seek independent professional advice before registering for GST.

Will I be reimbursed for GST spent?

No. Rebates are not subject to the GST. Therefore, GST is not payable and rebate funding will not compensate for any GST spent by the business. The rebate amount is GST exempt.

What evidence do I need to provide to prove my business has an annual turnover of more than \$75,000?

Your application must include a Business Activity Statement (BAS), tax return or dated accountant letter on letterhead, to demonstrate that your business has an annual turnover of more than \$75,000.

Accountant letters must be from members of CPA Australia, Chartered Accountants Australia & New Zealand or the Institute of Public Accountants.

Definitions

Domestic tourism market

Intrastate and interstate visitor segments that a business may wish to target.

International visitor

People visiting Australia from another country for business or leisure.

Loss of Income

Ability to demonstrate that a marine tourism-related business has experienced a loss of income since 1 February 2020 as a result of travel restrictions because of COVID-19.

Marine Tourism Business

Business primarily providing goods and services to or for which the primary/majority target market is domestic or international visitors to Queensland. This includes bare-boats, sailboats, rigid inflatable boats and motor vessels used to deliver tourism experiences.

Privately-owned Marina

Privately-owned commercial marinas that are not operated by government.

Funding

How much funding is available?

A total funding pool of \$2 million (excluding GST) is available for marine tourism businesses in the eligible local government area that can demonstrate a loss of income to their business because of COVID-19 travel restrictions.

The rebate is designed to assist eligible applicants offset privately-owned marina berthing fees for 2020/21, in the eligible local government area.

Rebates to a maximum of \$20,000 (GST exempt) are available per applicant.

How is the marine tourism rebate paid?

After approval, successful applicants will receive 100 per cent of the eligible funding amount approved as a rebate to the nominated bank account in the name of applicant/entity.

What are my tax obligations?

Rebates are treated as assessable income for tax purposes, unless exempted by law. The Queensland Government recommends you seek independent professional advice on your tax obligations.

Assessment

How will my application be assessed?

All applications will be reviewed against the eligibility criteria to determine compliant applications.

Compliant applications will be assessed to determine the amount of funding allocated to the applicant. The delegate will then consider the applications and approve applications against the available funding.

Audit

Do I need to retain documentation?

Yes, successful applicants will need to retain documentation for rebate audit purposes.

Businesses may be surveyed six months after the completion of the program.

The administration of this rebate 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 rebate must refund the rebate to the Queensland Government if the rebate is subsequently found to be based on an invalid application.

Other Information

Who do I contact for information about my application?

For general advice about the MTR, please contact the COVID-19 Hotline on 13 42 68 or email tourismresponse@ditid.qld.gov.au.

Am I able to appeal a decision?

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 appeal must be received by QRIDA within 20 business days after receipt of a decision advice. Applicants will be notified in writing of appeal outcomes within 30 business days from receipt of the appeal.

Additional information for businesses

www.business.qld.gov.au has information on starting and development businesses.

www.business.gov.au is an online government resource for the Australian business community provided by the Australian Government.

To find answers to your tax questions, visit www.ato.gov.au.

www.ablis.business.gov.au has information on government licences, permits, approvals, registrations, codes of practice, standards and guidelines you need to know about to meet your compliance responsibilities.