

WESTERN AUSTRALIAN
**TOURISM
SUPPORT
PROGRAM**

GUIDELINES
& FAQ'S

Closing Date: 3.00pm (AWST) Thursday 31 March 2022



CONTENTS

ABOUT THE TOURISM SUPPORT PROGRAM	3
1. ELIGIBILITY FOR THE TOURISM SUPPORT PROGRAM.....	4
2. INELIGIBLE BUSINESSES	5
3. PROGRAM PAYMENT.....	5
4. HOW TO APPLY	6
5. TIMEFRAMES	8
6. SUBMISSION OF APPLICATION(S).....	8
7. CONTACT	8
8. GENERAL TAX INFORMATION.....	9
GENERAL TERMS AND CONDITIONS.....	10
1. Cancellation and Variation	10
2. Tourism WA’s Rights.....	10
3. Submission Process.....	10
4. Assessment Process.....	11
5. Withdrawal of Application.....	11
6. Disclosure of Applicant Information.....	11
7. Appealing a Decision.....	11
8. No Bribe, Inducement or Offer of Employment	12
9. Repayment If No Entitlement.....	12
10. General	12
11. Laws	12
12. Definitions.....	12
FREQUENTLY ASKED QUESTIONS	14

ABOUT THE TOURISM SUPPORT PROGRAM

The health, safety and wellbeing of Western Australians is the Western Australia Government's number one priority and this necessitated the delay in the easing of State border controls from February to March 2022.

The Government recognises the importance of tourism to the State's economy and understands the delayed border opening has impacted some tourism businesses, particularly those with a higher reliance on interstate and international visitation.

It is recognised that some tourism and hospitality businesses had incurred expenses in preparation for welcoming interstate and international passengers based on the former 5 February 2022 border opening date.

The **Tourism Support Program** is designed to support tourism businesses which have incurred expenses in mobilising their operations for the 5 February 2022 opening. The Program provides eligible sole traders and employing businesses with funding relief of \$10,000 and \$20,000, respectively. This program is not subject to GST.

The Program will remain open for applications until 3:00pm, Thursday 31 March 2022. Applications will be assessed and processed as received.

1. ELIGIBILITY FOR THE TOURISM SUPPORT PROGRAM

NOTE : Recipients of this Tourism Support Program may be subject to audit

To be eligible for the Program, tourism businesses must comply with all of the criteria A to G (set out below):

A. A tourism business that operates within at least one of the following categories:

- Accommodation;
- Tourism attraction or experience;
- Tour;
- Transport (travel/transfer/ hire services);
- Booking Agents and Visitor Centres; or
- Tourism related souvenir retail outlet

B. Have a valid and active Australian Business Number (ABN) prior to 20 January 2022;

C. As at 20 January 2022, be an active member of the WA tourism industry through any one of the following:

- A member of a Regional Tourism Organisation (RTO):
 - Australia's North West,
 - Australia's Coral Coast,
 - Destination Perth,
 - Australia's South West, or
 - Australia's Golden Outback;
- A member of the Western Australian Indigenous Tourism Operators Council (WAITOC);
- A member of the Australian Tourism Export Council (ATEC); or
- A member of, or accredited via:
 - Quality Tourism Accreditation / Tourism Council WA;
 - STAR Rating / Tourism Council WA;
 - ECO Certification Program / Ecotourism Australia;
 - Caravan Industry Association WA

- Have worked with Tourism WA in 2020, 2021 or 2022, as part of the agency's marketing activities and/or support programs, or received support through a previous funding program (refer to the Frequently Asked Questions document for further information on applicable activities);

D. Have business premises located in Western Australia;

E. Have an annual turnover of more than \$50,000, based on either the 2018-19, 2019-20 or 2020-21 financial year;

F. Experienced at least a 30 per cent reduction in turnover by comparing the financial year 2018-19 to financial year 2020-21;

G. Have incurred expenses in preparation for the anticipated border opening on the 5 February 2022. These can include, but are not limited to, marketing activities, staff recruitment expenses, equipment deployment, mobilisation of vehicles, and reinstating supply chains. See FAQ's for further suggestions.

Note: Applications may be considered from multiple businesses operating under one ABN, but business owners are required to demonstrate that all businesses are eligible under the Program Guidelines, are actively operating and are separate in nature.

2. INELIGIBLE BUSINESSES

Businesses that are **not** eligible for this support include:

- A. Those that do not meet the above eligibility criteria;
- B. Privately owned residences used for short-stay accommodation (such as holiday homes, apartments etc.) including investment entities (such as unit trusts and superannuation funds) and residential and commercial property investments/rentals;
- C. Travel Agents;
- D. Large and chain hotels/resorts of 300 guest rooms or more (see Frequently Asked Questions for full definition);
- E. Businesses that are not the main source of taxable income for an owner-operator;
- F. Government owned and operated attractions and accommodation;
- G. Local Governments; Member Associations (those not undertaking travel bookings); Event Management Companies; Events; Consultants and Advisors; Publications and Promotions agents;
- H. Any business or sole trader that is trading whilst insolvent, under external administration or bankrupt; or
- I. Businesses securing financial support from the **WA Tourism Deposit Refund Program** or the **WA Travel Agent Support Fund**. Businesses can only apply for funding under one of the *Safe Transition Industry Support Package* programs.

3. PROGRAM PAYMENT

Payment of \$10,000 for sole traders, and \$20,000 for employing businesses will be provided to eligible applicants. Program funds are not subject to GST (see Section 8).

Eligible applicants will receive the payment direct to their nominated business bank account.

4. HOW TO APPLY

Applicants should read these Program Guidelines in full to ascertain their eligibility. Only applications with fully completed mandatory requirements will be considered for the Tourism Support Program.

The following information will be required to complete the application form for the WA Tourism Support Program:

Mandatory requirements:

1. Full contact details of the business, including legal entity name and business trading name.
2. A valid and active ABN prior to 20 January 2022.
3. Details of your nominated business bank account, including a copy of a business bank statement (or other proof from your bank) showing your bank account name, bank BSB and account number.
4. Confirmation that the tourism business operates under the following eligible categories: accommodation, tour, transport, tourism attraction/tourism experience, booking agent, visitor centre or tourism related souvenir retail outlet.
5. Industry association membership or accreditation details, or confirmation that the business has worked with Tourism WA in 2020, 2021 or 2022, as part of the agency's marketing activities, support programs or received support through a previous funding program as detailed at section 1C of the eligibility criteria.
6. Copy of the business' financial statement (audited if available) for the financial years 2018-19 and 2020-21, showing annual turnover (exclusive of GST). The financial statement will demonstrate that the business has experienced a minimum 30 per cent reduction in turnover through the COVID-19 pandemic period.
7. Statutory Declaration that the business has incurred direct expenses in preparation for the anticipated border opening and has documentary evidence to prove this. This can include, but is not limited to:
 - Marketing activities, particularly targeted at interstate and/or international markets;
 - Staff recruitment, training, relocation or mobilisation expenses;
 - Insurances;
 - Registration and licences;
 - Equipment deployment or activation for reopening;
 - Mobilisation of vehicles/vessels/aircraft and associated surveying and mobilisation requirements;
 - Reinstating supply chain requirements, memberships and accreditation costs;
 - Business IT and online booking/information systems costs.

HOW TO APPLY- CONTINUED

Applicants need to complete and lodge an application online via Tourism WA's corporate website, tourism.wa.gov.au.

Tourism WA uses an online grants management system called SmartyGrants. This system is easy to use and accessible via mobile phones, tablets, laptops and personal computers. The online platform will accept applications at any time during the time period for applications for the Tourism Support Program. The system also allows Tourism WA to send you notifications throughout the application process. This is the same system that has been used for previous support programs.

If you do not have internet access, please contact Tourism WA (refer to section 7) to discuss alternate lodgement options.

To complete and lodge an application, **follow the steps below**:

- Step 1** Go to the Industry Support page on Tourism WA's corporate website www.tourism.wa.gov.au.
- Step 2** Take the following pathway:
Industry support and events > Resources for businesses and operators > Coronavirus information > [WA Tourism Funding Programs](#)
- Step 3** Read the Guidelines for each of the three (3) funding support programs currently available under the *Safe Transition Industry Support Package* to determine the most suitable Program for your business. Please note, operators can only apply and be successful under one of the three programs.
- Step 4** Click on the 'Apply here' link.
- Step 5** Complete the registration process. You will receive an email confirming your registration and your reference number (TSP#).
- Step 6** Complete the online application form. You can save and return to the form as many times as you need.
- Step 7** Once your application form has been completed, click 'submit'. Ensure it is submitted prior to the noted closing time. The program will automatically close on the specified time, so ensure you give yourself enough time for the form to fully upload.
- Step 8** You will receive an automated email acknowledging that your application has been received, along with a copy of your application. Without this acknowledgement, your application has not been submitted.

5. TIMEFRAMES

Tourism WA anticipates that there will be a high volume of applications and will endeavour to process eligible Tourism Support Program payments as quickly as possible.

Applications for the WA Tourism Support Program open at 10:00am, Friday 25 February 2022 and close at 3:00pm, Thursday 31 March 2022. Late or incomplete applications will not be considered.

All times listed are in Australian Western Standard Time (ASWT).

Tourism WA reserves the right to amend this timeframe without notice.

6. SUBMISSION OF APPLICATION(S)

Agreement	By submitting your application(s), you are acknowledging and agree to be bound to the General Terms and Conditions included in these guidelines.
Acknowledgement	You will receive an automated email acknowledging your application.
Assessment	An assessment process will be undertaken by Tourism WA.
Notification	Eligible applicants will receive a remittance advice to the email address nominated in the application and payments will be made directly into the nominated bank account. Ineligible applicants will be notified in writing.

7. CONTACT

All enquiries regarding the WA Tourism Support Program can be directed to:

tourismfund@westernaustralia.com

8. GENERAL TAX INFORMATION

This section provides a general overview of the income tax and GST considerations of the Program for applicants. This overview is general in nature and does not attempt to be a complete analysis of the taxation consequences that may arise for a particular applicant. Applicants are strongly advised to consult with a qualified tax agent/advisor to get advice in light of their particular circumstances and outcomes.

Income tax

Subject to an applicant's specific circumstances, the receipt of funding from this Program may be treated as assessable income. We strongly recommend that potential applicants seek independent advice about the possible income tax implications from a qualified tax agent/advisor, or the Australian Taxation Office, prior to submitting an application.

GST

Tourism WA regards the funding to be provided under the Program as not subject to GST as applicants will not be making any supply to Tourism WA in consideration for the funding. Payments will not be grossed up for GST.

Tax invoices and recipient created tax invoices

Tourism WA will issue a payment remittance advice to eligible applicants to evidence the payment of the funding to the applicant's nominated business bank account.

Applicants are requested not to issue a tax invoice for their payment and Tourism WA will not issue a recipient created tax invoice for the payment, as no GST will apply.

ABN

The Western Australian Tourism Commission (trading as Tourism WA) is registered for GST and has been issued with an ABN: 95 468 665 668.

GENERAL TERMS AND CONDITIONS

1. Cancellation and Variation

Tourism WA reserves the right, at any time and from time to time, to (in whole or in part) cancel, vary, supplement, supersede or replace the WA Tourism Support Program ('the Program').

If Tourism WA cancels, varies, supplements, supersedes or replaces the Program, then:

- a) Tourism WA will advise each applicant that the Program has been cancelled, varied, supplemented, superseded or replaced; and
- b) The applicant shall not have any recourse against Tourism WA whatsoever including claims for any costs or expenses incurred by the applicant in applying for funding through this Program.

2. Tourism WA's Rights

Tourism WA is under no obligation to accept any application and may reject any application at Tourism WA's absolute discretion for any reason. This includes but is not limited to the following:

- a) If an application fails to comply with the requirements of the Program;
- b) If an application is incomplete or contains information or representations that are false or misleading;
- c) If Tourism WA decides to cancel the Program, or exercise any other right referred to in clause 1 above, due to changes of policy or for commercial reasons.

After an application is received, Tourism WA may:

- a) Request additional information from the applicant in relation to the content of its application form for the sole purpose of clarifying the application. The applicant must comply with such a request.

If an eligible applicant has an outstanding financial acquittal related to another grant or funding program including the *WA Tourism Business Survival Grant program*, Tourism WA may defer the funding payment or provision of the funding payment from the WA Tourism Support Program until the applicant has completed and finalised acquittal of the other grant or funding program.

After a funding payment is made to an applicant, Tourism WA may, at its absolute discretion:

- a) Conduct random or specific audits of any or all of the information provided by the applicant;
- b) Request additional information from the applicant if Tourism WA reasonably believes that any of the information provided by the applicant may be incomplete, false or misleading; and
- c) Seek recovery of some or all of the funding paid to the applicant if Tourism WA decides that an applicant no longer satisfies, or never did satisfy, the eligibility criteria for the funding Program. The obligation for an applicant to repay Tourism WA any funding represents a debt due and payable by the applicant to Tourism WA.

Each applicant, in submitting an application, warrants and represents that all information and representations (in whatever form) given to Tourism WA under, as part of or in connection with the Program or the application, is true and correct, complete, and up-to-date, and in no way misleading or deceptive.

Despite anything expressed or implied to the contrary in these General Terms and Conditions, the Program Guidelines, or any other documentation associated with the Program, no applicant shall have or assert any legal (including equitable) rights under, in connection with, on account of, or associated with any of the aforesaid documents or the Program.

3. Submission Process

The applicant must submit their application electronically through the website link <https://tourismwares.smartygrants.com.au/TSP2022>, noting the following conditions:

- a) Receipt of the application will be determined by the date and time shown on the 'in-box' that the application was received;
- b) Lodgement of electronic files may take time and the applicant must make their own assessment of the time required for full transmission of their application;
- c) If the electronic copy of the application contains a computer virus then, notwithstanding any disclaimer made by the applicant in respect of computer viruses, the applicant must pay to Tourism WA all costs

incurred by Tourism WA arising from, or in connection with, the computer virus;

- d) Tourism WA will not be responsible or liable (in negligence or howsoever) in any way for any loss, damage or corruption of the electronic copy of the application;
- e) If the electronic copy of the application becomes corrupted, illegible or incomplete as a result of transmission, storage, encryption or decryption, then Tourism WA may request the applicant to provide another copy of the application either electronically or in hard copy or both;
- f) If Tourism WA requests the provision of another copy of the application, then the applicant must:
 - (i) Provide the copy in the form or forms requested within the period specified by Tourism WA; and
 - (ii) Provide a statutory declaration that the copy is a true copy of the application which was electronically submitted by the applicant and that no changes to the application have been made after the initial attempted electronic submission.
- g) Applicants will also be asked if, at the time of submission, they agree to be contacted by the tourism organisations listed in Section 1C of the Guidelines. If an applicant selects “yes” (via opt in tick box) when completing the online application their contact details, including their full name, current and valid email address, contact number and business address details will be passed on to those third party organisations for the purposes of being able to contact any applicant to provide further industry support and advice. Applicants may at any time withdraw consent from receiving communications from those third party organisations by contacting Tourism WA in writing.

4. Assessment Process

Applications must be received before the stipulated closing date and time.

An assessment of each application will be undertaken against the criteria identified above (Item 1 Eligibility) to confirm that the information submitted is complete, correct and accurate, prior to any offer of funding.

5. Withdrawal of Application

The applicant may withdraw their application at any time prior to acceptance of their application, by notifying Tourism WA in writing.

6. Disclosure of Applicant Information

The applicant agrees and acknowledges in regard to their application that:

Information is subject to the *Freedom of Information Act 1992 (WA)* and may also be disclosed by Tourism WA, or the State of Western Australia under a court order or upon request by Parliament or any committee of Parliament or if otherwise required by law.

By submitting an application, the applicant releases Tourism WA and the State of Western Australia from all liability (in negligence or howsoever) whatsoever for any loss, injury, damage, liability, costs or expense resulting from the disclosure of the application and information pertaining to the applicant or the application under this clause 6 by Tourism WA or the State of Western Australia.

The applicant agrees and acknowledges that the powers and responsibilities of the Auditor General for the State of Western Australia under the *Financial Management Act 2006* and the *Auditor General Act 2006* are not affected in any way by the application.

Subject to this clause and to the provisions of the *Financial Management Act 2006* and the *Auditor General Act 2006*, Tourism WA will not make public any part of the application or any application information that the applicant expressly and reasonably nominates in their application as confidential. However, Tourism WA may require the applicant to withdraw any claim to confidentiality in respect of any part of the application information as a condition of acceptance of the application.

7. Appealing a Decision

Tourism WA may reconsider a decision if the applicant can demonstrate a conflict of interest or error in process.

If an applicant has reason to believe that the proper process was not followed in assessment of an application, an appeal may be submitted.

Grounds for appeal are:

1. The persons making the decision had a direct or indirect financial interest in the outcome of the application.
2. The preparation of the application was affected adversely by incorrect advice provided by a staff member of Tourism WA.

All requests for appeal must be in writing and should be addressed to the Managing Director of Tourism WA. A request for appeal must be received within 28 days from the date Tourism WA notified an applicant of the decision.

The appeal will be considered by personnel not involved in the original decision and the appellant will be formally notified of the outcome.

8. No Bribe, Inducement or Offer of Employment

The applicant must not, without the prior written consent of Tourism WA, directly or indirectly approach or communicate with any officer or employee of Tourism WA or the Department of Jobs, Tourism, Science and Innovation having any connection or involvement with the Program, with respect to:

- (a) an offer of employment; or
- (b) availability of employment

with the applicant or any related entity of the applicant.

The applicant must not directly or indirectly offer a bribe, gift or inducement to any officer or employee of Tourism WA or the Department of Jobs, Tourism, Science and Innovation in connection with the Program.

9. Repayment If No Entitlement

If an applicant receives funding under the Program from Tourism WA and it comes to the

attention of Tourism WA that the applicant was not entitled to all or part of that funding, Tourism WA will demand repayment of all or part/s of that funding (as the case may be) that the applicant was not entitled to receive.

The applicant will be required to repay the funding within 14 days of being notified by Tourism WA to do so.

10. General

To the fullest extent permitted by law all implied terms and conditions are excluded from these General Terms and Conditions.

These General Terms and Conditions are governed by the laws of Western Australia.

11. Laws

Each applicant must comply with all requirements and rules of each statute, subsidiary legislation, the common law and equity in respect of their application and the Program.

12. Definitions

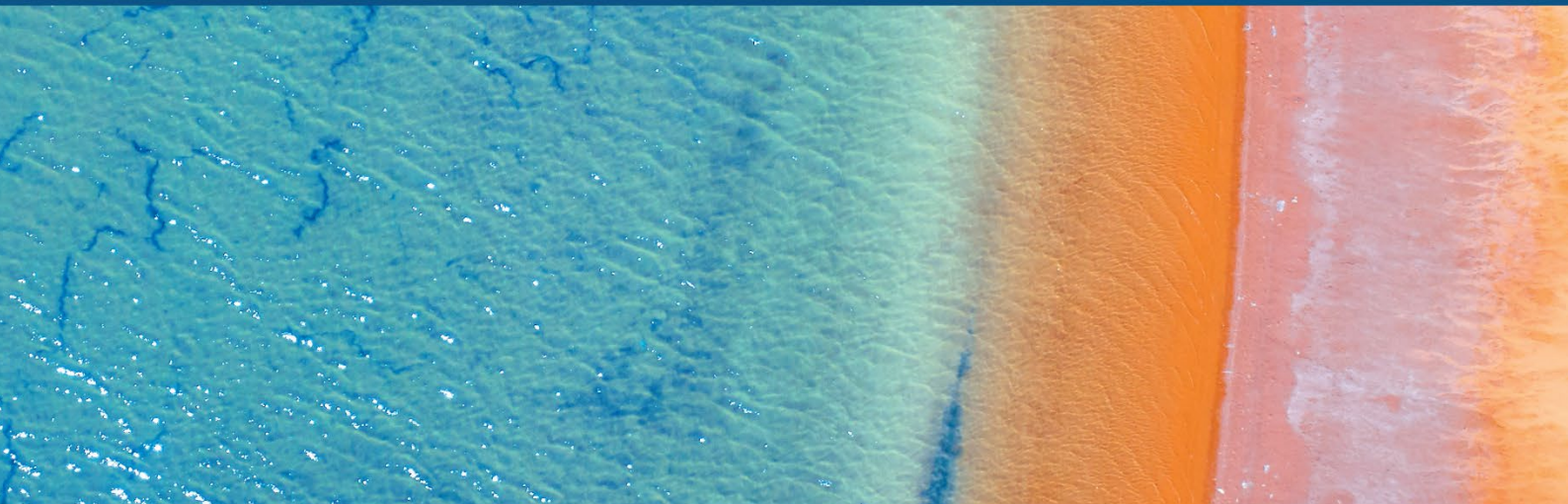
In these General Terms and Conditions:

Program or **Fund** means the Western Australian Tourism Support Program and/or WA Tourism Support Program and/or Tourism Support Program, and associated processes, and requirements and benefits described in both the Program Guidelines and these General Terms and Conditions; and

Program Guidelines or **Guidelines** means the document titled "Western Australian Tourism Support Program Guidelines".

WESTERN AUSTRALIAN
**TOURISM
SUPPORT
PROGRAM**

FREQUENTLY
ASKED
QUESTIONS



Tourism
WESTERN AUSTRALIA

FREQUENTLY ASKED QUESTIONS

Can I also apply for the WA Tourism Deposit Refund Program and/or the WA Travel Agent Support Fund?

No, applicants can only apply for one of the three Programs announced under the Safe Transition Industry Support Package being administered by Tourism WA, namely the WA Tourism Support Program, the WA Tourism Deposit Refund Program and the WA Travel Agent Support Fund.

Businesses are encouraged to assess the impact of the border delay announcement on their business and determine which Program will provide the most suitable level of assistance.

If you are unsure which Program is suited, please email tourismfund@westernaustralia.com for advice.

What are the identified tourism categories?

The identified tourism categories are:

- **Accommodation** - Accommodation establishments allowing short-term stay. Property styles include; apartment hotels, hotels, motels, resorts, backpacker accommodation, bed and breakfasts, house boats, caravan parks, farm stays, station stays, cabins, chalets, villas, glamping and eco-accommodation.

Large and Chain hotels/resorts are excluded from this Program. See FAQ related to this subject to determine eligibility.

- **Tourism Attraction or Experience** – A place of interest, offering a distinct visitor experience to the leisure tourist. For the purpose of the WA Tourism Support Program, attractions are considered to be amusements and theme parks, galleries, museums, cultural experiences, food or beverage tourism experiences, tourism retail precincts, observatories, planetariums, zoos, sanctuaries, aquariums, wildlife and animal parks.
- **Tour** - Organised excursions usually with a guide and commentary. May vary in duration from less than a day to one day, to extended touring such as; walking, bike, segway, adventure or outdoor tours, coach, 4WD, aerial tours or aerial activities, marine, cruises, sailing, scuba diving or snorkelling tours, marine wildlife interactions, food or beverage tours.
- **Transport (Travel/Transfer and Hire Services)** – Transfer services and transport point to point services. May include - air, coach, ferry, rail, marine charter, small charter vehicle, car, van charter and motor home hire and short-term leisure equipment hire.
- **Booking Agents and Visitor Centres.** Booking agents (including Inbound Tour Operators) and visitor centres that process tourism related bookings with the above categories.
- **Tourism related souvenir retail outlets** - Retail outlets located in WA primarily selling items intended to be kept by the buyer as a memento of their visit to Western Australia, or given to another as a gift.

My business falls within an identified tourism category, however, I am not a member of any of the identified tourism industry organisations, nor is my tourism business accredited, nor have I worked with Tourism WA on any marketing or support programs in 2020, 2021 or 2022. Can I still apply?

No. This Program is only available to businesses that can demonstrate membership of a Regional Tourism Organisation or the Western Australian Indigenous Tourism Operators Council or the Australian Tourism Export Council or the Caravan Industry Association of WA; or that hold accreditation/membership with Tourism Council WA or one of the other identified accreditation programs; or have actively worked with Tourism WA on marketing or support programs in 2020, 2021 or 2022.

If in doubt whether your business has been part of an eligible Tourism WA marketing or support program, email tourismfund@westernaustralia.com and the Tourism WA staff will be happy to investigate your request.

I have actively worked with Tourism WA during 2020, 2021 or 2022 on a range of programs and activities. What programs and activities are eligible for consideration for this fund Program?

The following Tourism WA marketing campaigns and support activities are eligible (but not limited to) for this Program:

- Marketing Campaigns –
 - Perth Hotels Stay, Play and Save (round 1 or 2)
 - Play for Perth (round 1 or 2)
 - Million Reasons to Wander out Yonder
 - East Kimberley Wanderer Pass
 - South West Wander Pass/Melbourne flights
 - WA Trade and Media Famils
 - Surprise and Delight Campaign
 - AFL Voucher Campaign
 - National Experience Content Initiative
 - Kalbarri Voucher Program
 - Australian Tourism Exchange (ATE) participation

- Support Programs –
 - WA Tourism Recovery Fund
 - WA Tourism Business Survival Grant
 - WA Tourism and Travel Agent Support Fund 2021
 - Peel Region Tourism Program/Dwellingup Trails
 - Aboriginal Recovery Program
 - Busselton Airport launch, trade roadshow and training
 - International Wine Tourism Grant – State
 - Tourism WA-led workforce initiatives

If there is a program not specified in the list above there will be the option to provide an alternative response in the application form. Please include the year you took part in the program.

I am a sole trader or owner/operator. Am I eligible to apply?

If your tourism business fits the eligibility criteria outlined in the guidelines you are eligible to apply. This includes sole traders.

What is the definition of a sole trader and employing business?

For the purposes of the WA Tourism Support Program, the following definitions have been determined for sole traders and employing businesses:

Sole Trader : an owner operator with no, or less than one, full time equivalent (FTE) also working in the business.

Employing Business : a business within any of the following categories:

- Owner operator with at least one working partner;
- Owner operator with at least one FTE in addition to themselves;
- Business partnership with at least two partners actively working in the business; or
- Company with employees.

FTE : One (1) FTE is equivalent to 35 hours per week undertaken by a working director, partner, employee or other owner operator. An FTE includes full time employees or full time seasonal employees normally engaged in peak season. 1 FTE is equivalent to two part time employees or three casual employees working a combined minimum of 35 hrs/wk.

As a result of the border delay and the impacts of COVID-19 on my business, I have had to let go of all my staff. Would I still be considered an employing business?

Yes. If your business was an employing business in either the 2018-19, 2019-20 or 2020-21 financial years, but is no longer able to employ due to the downturn in your business operations as a result of COVID-19, you will be considered to be an employing business.

I am a travel agent. Am I eligible to apply?

No. This Program is only available for WA tourism businesses. Travel agents are being supported through the Travel Agent Support Fund and are encouraged to access and read the Guidelines and FAQs for this support program to determine your eligibility.

I run an Airbnb or similar property. Am I eligible to apply?

No. This Program is only available to WA tourism businesses operating as a business entity. It is not available for privately-owned residences rented out for short stay accommodation (e.g. holiday homes, apartments).

Turnover Definitions

Turnover definition is the total sales of the tourism business, exclusive of GST. You will be required to attach a copy of the financial statement (audited if available) for the financial years 2018-19 and 2020-21.

Why has the date of 20 January 2022 been used for eligibility?

20 January 2022 is the date on which the Western Australian Premier announced a change to the anticipated initial border opening on 5 February 2022.

Can I still apply if I do not have an ABN (prior to 20 January 2022)?

No. This Program is only available to registered businesses with a valid and active ABN prior to 20 January 2022.

I have more than one tourism business. Can I apply multiple times?

Yes. If the businesses are separate and operating under different ABNs then you may make more than one application. Each business will be assessed individually to ensure it meets the eligibility criteria.

I have more than one tourism business under the one ABN. Can I apply for each of my businesses if they meet the eligibility criteria?

Yes. Applications may be considered from multiple businesses operating under one ABN, but business owners are required to demonstrate that all businesses are eligible under the Program Guidelines, are actively operating and are separate in nature.

What defines a large or chain hotel?

For the purpose of the WA Tourism Support Program, a large hotel/resort is defined as having 300 plus guest rooms within their property. A chain hotel is defined as being a hotel that is part of a series or of a group of hotels operated by the same company or owner totaling 300 or more guest rooms.

I have been asked to show my business turnover from the 2018-19 financial year, but my business was not operating then. What should I provide?

If your business was not operational (or only operated for part of the year) for the 2018-19 financial year and therefore you do not have a full financial statement for 2018-19, please provide a financial statement (audited where possible) for the 2019-20 financial year. Turnover from the first financial year will be compared to the 2020-21 year to determine whether your business has had at least a 30 per cent downturn.

If your business has commenced post the 2019-20 financial year and has been impacted by the lack of interstate and international visitors, but this cannot be verified through your financial statements,

please contact tourismfund@westernaustralia.com to discuss your individual circumstances and consideration will be given to your eligibility for this program.

The tourism element of my multi-faceted business has seen at least a 30% downturn since pre-COVID, however the financial statements cover the whole business. How can I demonstrate and explain this?

We understand that some businesses offer tourism as part of their wider operations. Within the application form when you are asked to upload your 2018-19 and 2020-21 financial statements, there will be a free-text box for you to provide details about how to best interpret the financial statement so as to understand the tourism elements of your overall business and the impacts COVID has had on its performance during the two year period.

If, during the assessment stage, Tourism WA requires further clarification or understanding of the situation we will contact you for further information.

My tourism business operates in Western Australia with a local base employing Western Australians, however the parent company is based interstate. Can I still apply?

For the purpose of the WA Tourism Support Program, an Australian business with its head office based outside of Western Australia may apply for its Western Australian operation where its assets and/or employees are also located in Western Australia.

What will I be required to do to demonstrate that my tourism business has incurred expenses ahead of the anticipated border opening?

Applicants should note that successful applications may be subject to auditing and may be required to provide evidence to substantiate this criteria of the Program.

Applicants will be required to identify expenses incurred in preparation for the anticipated border opening on 5 February 2022. This can include, but is not limited to:

- Marketing activities, particularly targeted at interstate and/or international markets;
- Staff recruitment, training, relocation or mobilisation expenses;
- Insurances;
- Registration and licences;
- Equipment deployment or activation for reopening;
- Mobilisation of vehicles/vessels/aircraft and associated surveying and mobilisation requirements;
- Reinstating supply chain requirements, memberships and accreditation costs;
- Business IT and online booking/information systems costs.

Applicants may identify other legitimate expenses that comply with the Program conditions that can be added in the application form. If in doubt whether your business expense is valid for the Program, email tourismfund@westernaustralia.com and Tourism WA staff will be happy to provide advice.

Applicants will be required to make a Statutory Declaration confirming that these expenses were incurred directly in anticipation of the 5 February 2022 Western Australian border opening which was subsequently delayed and that they can provide the evidentiary paperwork to prove the expenses, if required.

I incurred expenses in anticipation of the delayed 5 February 2022 border opening, however my financial statements for the comparison periods of 2018-19 and 2020-21 do not indicate that my business has had a 30 per cent reduction in turnover. Can I still apply?

No, if your tourism business cannot identify a 30 per cent reduction in turnover from the pre-COVID financial year of 2018-19 to 2020-21, your business does not meet the Program criteria.

There are many WA tourism businesses that have successfully and sustainably adapted to an intrastate market since the onset of COVID. Unfortunately, this is not the case for all of the State's tourism businesses, particularly those offering product/experiences for an inbound visitor (international/interstate) and where adapting to an intrastate market is not possible/viable. These businesses have seen a sustained impact on their cash flow and business operations and therefore the impact of the border delay is deemed to be greater on those already in financial hardship.

I have applied. How long until I will receive the funds?

It is expected that a large number of applications will be received in a very short period of time. Tourism WA will begin assessing and processing applications as soon as they are received. All efforts will be made to undertake due diligence and assessment in a timely manner. If eligible, payment will be made to your nominated business bank account as quickly as possible and a remittance advice will be emailed.

What are the tax implications associated with applying for this Program?

This section provides a general overview of the income tax and GST considerations of the Program for applicants. This overview is general in nature and does not attempt to be a complete analysis of the taxation consequences that may arise for a particular applicant. Applicants are strongly advised to seek professional taxation advice from a qualified tax agent/advisor to confirm their particular circumstances and outcomes.

Subject to an applicant's specific circumstances, the receipt of funding from this Program may be treated as assessable income. We strongly recommended that potential applicants seek independent advice about the possible income tax implications from a qualified tax agent/advisor, or the Australian Taxation Office, prior to submitting an application.

For GST purposes, Tourism WA regards the funding to be provided under the Program as not subject to GST as applicants will not be making any supply to Tourism WA in consideration for the funding.

For GST reporting purposes, payments which are not consideration for a supply are not generally reportable at any label on a business activity statement as they do not constitute payment towards a

taxable, GST-free or input taxed supply. However, we recommend that you seek advice from a qualified tax agent to confirm how the payments are to be reported for your particular circumstances.

Will Tourism WA pay an additional amount on top of the payment on account of GST?

No. Tourism WA regards the payment as not subject to GST. The total payment to be made to an applicant will be \$10,000 or \$20,000 depending on applicant eligibility and no additional “gross up” payment will be made.

Am I required to issue a tax invoice for the payment?

No. Applicants are requested not to issue a tax invoice for their payment. Tourism WA will not issue a recipient created tax invoice for the payment, as Tourism WA regards the payment as not subject to GST.

Why and what should I provide/attach to demonstrate my bank account evidence?

Please provide a copy of your most recent business bank statement (or other proof from your bank) showing your bank account name, bank BSB and account number. These details must appear on the single page of the attached document.

It is very important that the BSB, account number and account name provided are correct and identical to the information on the bank statement you have provided. This information is used to verify and confirm the bank account into which any payments are made.

Tourism WA will, once payment is made, issue a remittance advice to eligible applicants to evidence the payment of the funding to the applicant’s nominated business bank account.

What happens if I’m eligible but it is later determined that I was ineligible?

Tourism WA is providing payments on the basis of the information that applicants provide during the application process. However, Tourism WA may, at its sole discretion, conduct random or specific audits of particular payments and reserves the right to recover any amount paid to an applicant who did not meet the eligibility guidelines as a debt due and payable.

Who do I contact if I have a question?

Please email all enquiries to tourismfund@westernaustralia.com and a staff member will respond to your questions as soon as possible.

Am I still eligible for this Program if I have been a recipient of the WA Tourism Recovery Fund, WA Tourism Business Survival Grant and/or the WA Tourism and Travel Agent Support Fund?

Yes, you are eligible. Please indicate in the submission which fund you have received previously.

What happens if I have not acquitted my WA Tourism Business Survival Grant?

If you have not acquitted your WA Tourism Business Survival Grant (TBSG), your application will still be assessed and determined whether you are eligible for payment under this Program. If eligible, the payment will not be made to you until your TBSG acquittal has been finalised.

If this is the case, a Tourism WA staff member will be in touch with you to finalise any outstanding acquittal matters and ensure your Tourism Support Program payment can be made.