



Queensland

Rural and Regional Adjustment (COVID-19 Marine Tourism Rebate Scheme) Amendment Regulation 2020

Subordinate Legislation 2020 No. 188

made under the

Rural and Regional Adjustment Act 1994

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[s 1]

1 Short title

This regulation may be cited as the *Rural and Regional Adjustment (COVID-19 Marine Tourism Rebate Scheme) Amendment Regulation 2020*.

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), before ‘20,’—

insert—

18,

4 Insertion of new sch 18

Before schedule 20—

insert—

**Schedule 18 COVID-19 Marine
Tourism Rebate
Scheme**

section 3(1)

Part 1 Preliminary

1 Objective of scheme

The objective of the scheme is to help businesses providing tourism services that have suffered losses of income because of the COVID travel restrictions by offsetting the cost of renting berths, at privately-owned marinas located in

eligible local government areas, for use by eligible boats during the prescribed period.

2 Definitions for schedule

In this schedule—

applicant means an entity applying for financial assistance under the scheme.

application means an application for assistance under the scheme.

COVID travel restrictions means—

- (a) the restrictions placed on persons entering Australia from overseas following the declaration of a human biosecurity emergency under the *Biosecurity Act 2015* (Cwlth), section 475, in relation to human coronavirus with pandemic potential; or
- (b) the restrictions placed on persons entering Queensland from another State under the *Public Health Act 2005*, section 362B.

eligible berthing expense see section 3.

eligible boat see section 4.

eligible business see section 5.

eligible local government area see section 6.

official receipt means a receipt for an amount paid by an applicant to an entity that includes—

- (a) the name and address of the entity that issued the receipt; and
- (b) if the entity has an Australian Business Number—the Australian Business Number; and
- (c) a description of each item to which the receipt relates.

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.

prescribed period means the period—

- (a) starting on 1 July 2020; and
- (b) ending on 30 June 2021.

scheme means the scheme set out in this schedule.

3 Meaning of *eligible berthing expense*

- (1) An *eligible berthing expense* is an amount paid for renting a berth, at a privately-owned marina located in an eligible local government area, for use by an eligible boat during the prescribed period.
- (2) An *eligible berthing expense* includes an amount mentioned in subsection (1) that is paid in advance.
- (3) However, the following are not *eligible berthing expenses*—
 - (a) incidental costs of berthing an eligible boat;
Examples—
 - the cost of electricity, water and cleaning
 - (b) costs associated with ownership of a berth.

4 Meaning of *eligible boat*

A boat is an *eligible boat* if the boat—

- (a) is ordinarily used for tourism services; and

- (b) is identified in a certificate of operation issued under the *Marine Safety (Domestic Commercial Vessel) National Law Act 2012* (Cwlth), schedule 1, section 48; and
- (c) ordinarily requires a berth, at a privately-owned marina located in an eligible local government area, when not in use.

5 Meaning of *eligible business*

- (1) A business is an *eligible business* if—
 - (a) the business has, since 1 February 2020, ordinarily provided tourism services using 1 or more eligible boats; and
 - (b) the business has its headquarters in Queensland; and
 - (c) the business has suffered a loss of income because of the COVID travel restrictions; and
 - (d) 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
 - (e) the business is, and has since 1 February 2020 been, registered for GST; 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 annual turnover of the business for the 2018–2019 financial year or the 2019–2020 financial year was more than \$75,000; or

(ii) both of the following apply—

(A) the business has been operating for a period of less than 1 financial year;

(B) according to its financial records, the turnover of the business for the period was more than the proportion of \$75,000 per financial year attributable to the period; and

Example for sub-subparagraph (B)—

A business has been operating for 250 days. The turnover of the business, according to its financial records, for the 250-day period must be more than \$51,369.86.

(h) neither an owner, nor a director or shareholder of an owner, of the business is an insolvent under administration.

(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) In this section—

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.

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.

insolvent under administration see the Corporations Act, section 9.

6 Meaning of *eligible local government area*

(1) The following local government areas are *eligible local government areas*—

(a) the Douglas local government area;

(b) the Whitsunday local government area;

(c) if the tourism chief executive makes an eligible local government area notice—another local government area stated in the notice.

(2) The tourism chief executive may make a notice (an *eligible local government area notice*) stating 1 or more local government areas are eligible local government areas.

(3) As soon as practicable after an eligible local government area notice is made, the tourism chief executive must publish the notice on the tourism department's website.

(4) In this section—

tourism chief executive means the chief executive of the tourism department.

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

Part 2 General provisions for scheme

7 Nature and amount of assistance

- (1) The nature of assistance available to an applicant under the scheme is a rebate for eligible berthing expenses paid by the applicant and stated in the application.
- (2) The maximum amount of assistance payable under the scheme is \$20,000.

8 Eligibility criteria

An applicant is eligible for assistance under the scheme if the applicant—

- (a) is the owner of an eligible business; and
- (b) has paid eligible berthing expenses; and
- (c) has not previously received, or been approved to receive, assistance under the scheme.

9 Applications

- (1) An application for assistance under the scheme must—
 - (a) be made by the applicant on the form approved by the authority; and
 - (b) state the applicant's Australian Business Number; and
 - (c) be accompanied by tax invoices and official receipts, or copies of tax invoices and official receipts, for eligible berthing expenses for which the applicant is claiming assistance under the scheme; and
 - (d) be accompanied by any other documents mentioned in the form.
- (2) The applicant must give the authority any further documents or information the authority reasonably requires to decide the application.

10 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 9(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—
 - (a) the applicant is eligible for assistance under section 8; and
 - (b) the assistance claimed by the applicant represents reasonable value for money.
- (4) The authority must refuse an application if the authority's assistance funds for the scheme are not enough to pay for the assistance under the scheme.

- (5) If the authority refuses to approve the application, the authority must give the applicant written notice of the decision.

11 Conditions

- (1) The payment of assistance under the scheme is subject to the conditions stated in subsection (2).
- (2) The applicant must—
 - (a) keep, for 4 years after the application is approved, tax invoices and official receipts for the eligible berthing expenses for which the applicant claimed assistance under the scheme; and
 - (b) consent to the authority conducting an audit of the documents kept under paragraph (a) to allow the authority to verify the applicant's entitlement to the assistance given under the scheme.
- (3) The applicant may comply with subsection (2)(a) by keeping a copy of a tax invoice or official receipt.

ENDNOTES

- 1 Made by the Governor in Council on 3 September 2020.
- 2 Notified on the Queensland legislation website on 4 September 2020.
- 3 The administering agency is the Department of Agriculture and Fisheries.

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